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Directory of the American Society of Certified Public Accountants, 1935-1936

American Society of Certified Public Accountants

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— of —

THE AMERICAN SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Officers ■ Directors ■ State Representatives ■ Committees
Members of State Boards of Accountancy
Officers of State Organizations ■ Membership Roster
Constitution and By-Laws



THE AMERICAN SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS
NATIONAL PRESS BUILDING - WASHINGTON, D. C.

1935—1936

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Maryland—Edward J. Stegman, Mercantile Trust Building, Baltimore.

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Securities Act Practice Procedure—Arthur H. Carter, 15 Broad Street, New York City, Chairman; Robert E. Payne, 105 West Adams Street, Chicago, Illinois; Edward J. Stegman, Mercantile Trust Building, Baltimore, Maryland; James F. Hughes, 110 William Street, New York City; Joseph J. Klein, 19 West Forty-fourth Street, New York City; Horace P. Griffith, Girard Trust Company Building, Philadelphia, Pennsylvania; Carl Penner, 110 East Wisconsin Avenue, Milwaukee, Wisconsin.

Social Security Act Practice Procedure—C. Vaughan Darby, Pepco Building, Washington, D. C., Chairman; Harold C. Anderson, American Security Building, Washington, D. C.; Clyde B. Stovall, Southern Building, Washington, D. C.

Society Foundation—Frank Wilbur Main, First National Bank Building, Pittsburgh, Pennsylvania, Chairman; Ralph W. E. Cole, Van Nuys Building, Los Angeles, California; William J. Carter, Citizens and Southern National Bank Building, Atlanta, Georgia; Arthur C. Upleger, First State Bank Building, Waco, Texas; Paul R. Strout, Henry Building, Seattle, Washington.

Telephone Listings—Carl E. Dietze, 213 West Wisconsin Avenue, Milwaukee, Wisconsin, Chairman; Myrtle Cerf, 519 California Street, San Francisco, California; Andrew Stewart, 50 State Street, Boston, Massachusetts; William A. Helm, Ambassador Building, St. Louis, Missouri; Martin Kortjohn, 10 East Fortieth Street, New York City.

MEMBERS OF THE STATE BOARDS OF ACCOUNTANCY*

COMPILED BY THE AMERICAN SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS AS OF DECEMBER 31, 1935.

NOTE: The Society would appreciate any errors in this list being called to its attention.

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Chairman, Francis B. Latady, C.P.A., Woodward Building, Birmingham.
Secretary, Wm. J. Christian, C.P.A., 2218 Comer Building, Birmingham.
Member, Robert E. Troy, C.P.A., First National Bank Building, Montgomery.

Arizona State Board of Accountancy: (1919-1933)

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Secretary, Fred G. Lambert, C.P.A., 621 North 5th Avenue, Phoenix.
Treasurer, Kenneth W. Davidson, C.P.A., George Building, Kingman.
Member, Claud F. Harmon, C.P.A., Bashford Block, Prescott.
Member, Stuart M. Bailey, 402 Title and Trust Building, Phoenix.

State Board of Accountancy of Arkansas: (1915)

President, J. C. Fuller, C.P.A., Southern Building, Little Rock.
Secretary, G. A. Railsback, C.P.A., Pine Bluff.
Treasurer, A. V. McDuffie, C.P.A., Boyle Building, Little Rock.

California State Board of Accountancy: (1901)

Chairman, John F. Forbes, C.P.A., 620 Market Street, San Francisco.
Vice-Chairman, H. Ivor Thomas, C.P.A., 215 W. Seventh Street, Room 1336, Los Angeles.
Secretary-Treasurer, B. W. Bours, C.P.A., 620 Market Street, San Francisco.
Member, George R. Keast, C.P.A., 2 Pine Street, San Francisco.
Member, Gilbert S. Gilbertson, C.P.A., 2344 Tulare Street, Fresno.

State Board of Accountancy of Colorado: (1907)

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Secretary, Arthur L. Baldwin, C.P.A., No. 4 Fontius Building, Denver.
Treasurer, William H. Goldberg, C.P.A., 1030 University Building, Denver.

Connecticut State Board of Accountancy: (1907)

President, Charles F. Coates, C.P.A., 750 Main Street, Hartford.
Secretary, Irvile A. May, C.P.A., 367 Union Avenue, West Haven.
Treasurer, George F. Campbell, C.P.A., 750 Main Street, Hartford.

State Board of Accountancy of Delaware: (1913)

President, William J. Storey, Attorney at Law, Parke Building, Dover.

*Dates indicate passage of first C.P.A. law. If two are given the second indicates a law containing some type of regulation.

Secretary, Charles I. Belfint, C.P.A., Citizens Bank Building, Wilmington.
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Board of Accountancy for the District of Columbia:

(1923)

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Treasurer, Wm. Gordon Buchanan, C.P.A., Tower Building, Washington.

Florida State Board of Accountancy: (1905-1927)

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Vice-Chairman, H. P. Andrews, C.P.A., 304 Tampa Gas Building, Tampa.
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Member, Roger W. Cole, C.P.A., 607 Marble Arcade Building, Lakeland.
Member, L. L. Abess, C.P.A., 505 First National Bank Building, Miami.

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Attorney Member, W. Gordon Mann, Dalton.

Joint Secretary, State Examining Boards, R. C. Coleman, 111 State Capitol, Atlanta.

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(1922)

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Secretary, Ernest Roy Cameron, C.P.A., 314 Bishop Trust Building, Honolulu.
Treasurer, M. M. Graham, C.P.A., Inter Island Building, Honolulu.

Idaho Certified Public Accountants Examining Board:

(1917)

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Chairman, J. W. Robinson, C.P.A., First National Bank Building, Boise.
Vice-Chairman, O. E. Cannon, C.P.A., Mountain Home.
Secretary, W. J. Wilde, C.P.A., c/o University of Idaho, Moscow.

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(1903)

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Secretary, Edward B. Wilcox, C.P.A., 125 West Madison Street, Chicago.

Law Member, Edwin C. Austin, 11 So. LaSalle Street, Chicago.

University of Illinois Committee on Accountancy:

Chairman, Professor William E. Britton, Law Building, University of Illinois, Urbana.
 Secretary, George P. Tuttle, Registrar's Office, University of Illinois, Urbana.
 Member, Assistant Professor Horace M. Gray, 226 Commerce Building, University of Illinois, Urbana.
 Clerk, D. A. Grossman, Registrar's Office, University of Illinois, Urbana.

Public Accountant Examining Committee, Department of Registration and Education, State of Illinois:

(1927)

Chairman, E. S. Rastall, 119 North Main Street, Rockford.
 Secretary, Wm. J. Sweeney, C.P.A., 100 North LaSalle Street, Chicago.
 Member, Edw. J. Quinn, 134 So. LaSalle Street, Chicago.

John J. Hallihan, Director, Department of Registration and Education, Springfield.

State Board of Certified Accountants of Indiana:

(1915)

President, W. P. Cosgrove, C.P.A., State House, Indianapolis.
 Secretary, E. D. Farmer, C.P.A., State House, Indianapolis.
 Treasurer, Otto K. Jensen, C.P.A., State House, Indianapolis.

Iowa Board of Accountancy:

(1915-1929)

Chairman, Lester F. Ream, C.P.A., Koch Brothers Building, Des Moines.
 Secretary-Treasurer, Maurice E. Brooks, C.P.A., 311 Bank and Insurance Building, Dubuque.
 Member, L. H. Keightley, C.P.A., 323 Davidson Building, Sioux City.

Kansas State Board of Examiners:

(1915)

Chairman, S. W. Sinderson, C.P.A., 528 Brotherhood Block, Kansas City.
 Secretary, Leo J. Brinkman, C.P.A., 508 Citizens Bank Building, Emporia.
 Member, Joseph Acre, C.P.A., 518 First National Bank Building, Independence.

University Committee on Accountancy:

Chairman, Frank T. Stockton, Dean, School of Business, University of Kansas, Lawrence.
 Secretary, George O. Foster, Registrar, University of Kansas, Lawrence.
 Member, John G. Blocker, Senior Instructor in Accounting, University of Kansas, Lawrence.

State Board of Accountancy of Kentucky:

(1916)

President, W. A. Hifner, Jr., C.P.A., City Bank Building, Lexington.
 Secretary, Robert Miller, C.P.A., 201 Columbia Building, Louisville.
 Treasurer, Wm. Cotton, C.P.A., Kentucky Home Life Building, Louisville.

State Board of Certified Public Accountants of Louisiana:

(1908-1924)

President, Emile Bienvenu, C.P.A., 717 Whitney Building, New Orleans.
 Secretary, Edward J. deVerges, C.P.A., 720 Whitney Building, New Orleans.
 Treasurer, Edward S. Rittler, C.P.A., 630 Audubon Building, New Orleans.

Member, Ralph B. Eglin, C.P.A., 925 Giddens-Lane Building, Shreveport.
 Member, Lucien J. Moret, C.P.A., 1027 Whitney Building, New Orleans.

Maine Board of Accountancy:

(1913)

Chairman, Curtis J. Birkenmayer, C.P.A., 20 Coyle Street, Portland.
 Secretary, R. M. Millett, C.P.A., 1010 Fidelity Building, Portland.
 Attorney, Wm. S. Cole, 15 Cross Street, Bangor.

Maryland Board of Examiners of Public Accountants:

(1900-1924)

Chairman, Edward J. Stegman, C.P.A., 1214 Mercantile Trust Building, Baltimore.
 Secretary-Treasurer, J. Wallace Bryan, C.P.A., 1302 Mercantile Trust Building, Baltimore.
 Member, Charles O. Hall, C.P.A., Fidelity Building, Baltimore.
 Member, J. Richard Wilkins, Attorney, 514 Keyser Building, Baltimore.
 Member, Dr. William O. Weyforth, Economist, c/o Johns Hopkins University, Homewood, Baltimore.

Massachusetts Board of Registration of Certified Public Accountants:

(1909)

Chairman, Charles F. Rittenhouse, C.P.A., 1 Federal Street, Boston.
 Secretary, George T. Finnegan, C.P.A., 31 St. James Avenue, Boston.
 Member, John J. Barry, C.P.A., 18 Tremont Street, Boston.
 Member, Patrick F. Crowley, C.P.A., 603-9 Security Trust Building, Lynn.
 Member, John J. Finton, C.P.A., 62 West Alford Street, Springfield.

Michigan State Board of Accountancy:

(1905-1925)

Chairman, Lee McGinley, C.P.A., First National Bank Building, Marquette.
 Vice-Chairman, Laurence H. Fish, C.P.A., 416 Fidelity Building, Benton Harbor.
 Secretary, D. W. Springer, C.P.A., Ann Arbor.
 Counsel, Howell Van Auken, Union Guaranty Building, Detroit.
 Governor, Frank Fitzgerald, Lansing.

Minnesota State Board of Accountancy:

(1909)

Chairman, Oscar C. Strand, C.P.A., 1010 Foshay Tower, Minneapolis.
 Secretary-Treasurer, Lyle W. Hines, C.P.A., E-517 First National Bank Building, St. Paul.
 Member, Virgil J. Pedrizetti, C.P.A., 310 Sellwood Building, Duluth.

Mississippi State Board of Public Accountancy:

(1920-1930)

Chairman, Robt. H. Crook, C.P.A., Threefoot Building, Meridian.
 Vice-Chairman, Roy P. Collins, C.P.A., Merchants Bank Building, Jackson.
 Secretary, Dick D. Quinn, C.P.A., Jackson State Bank Building, Jackson.

State Board of Accountancy of Missouri:

(1909)

President, Miller Bailey, C.P.A., Commerce Building, Kansas City.
 Secretary, J. H. O'Connell, C.P.A., 418 Olive Street, Room 1120, Saint Louis.
 Treasurer, Edward Fraser, C.P.A., Scarritt Building, Kansas City.
 Member, E. F. Conner, C.P.A., 208 N. Broadway, Saint Louis.
 Member, Thomas Leonard, C.P.A., Ambassador Building, Saint Louis.

Montana Board of Examiners in Accountancy:

(1933)
 Member, Roscoe L. Thomas, C.P.A., 424
 Hennessy Building, Butte.
 Member, Wm. B. Finlay, C.P.A., First
 National Bank Building, Great Falls.
 Member, C. Howard Walden, C.P.A., 833
 Breckenridge Street, Helena.

Nebraska State Board of Accountancy:

(1909)
 Chairman, Wilber R. Irwin, C.P.A., Insur-
 ance Building, Omaha.
 Secretary-Treasurer, R. H. Van Boskirk,
 C.P.A., Bankers Life Building, Lincoln.
 Member, Fred. C. Ayres, State Auditor, State
 House, Lincoln.

Nevada State Board of Accountancy:

(1913)
 President, D. J. Sullivan, C.P.A., Carson
 City.
 Vice-President, C. F. DeArmond, C.P.A.,
 Elko.
 Secretary-Treasurer, Geo. K. Edler, C.P.A.,
 Box 30, Reno.

New Hampshire State Commissioner:

(1917)
 Bank Commissioner, Willard D. Rand, State
 House, Concord.

New Jersey State Board of Public Accountants:

(1904)
 President, James F. Hughes, C.P.A., 104
 Fairview Avenue, Jersey City.
 Secretary, George H. Kingsley, C.P.A.,
 210 Main Street, Hackensack.
 Treasurer, Joseph Thieberg, C.P.A., 64 Hamil-
 ton Street, Paterson.

New Mexico State Board of Accountancy:

(1921)
 Chairman, Rodney B. Horton, C.P.A., Sun-
 shine Building, Albuquerque.
 Secretary-Treasurer, Ernest D. Reynolds,
 C.P.A., Box 58, Raton.
 Member, Lester C. Linder, C.P.A., First Na-
 tional Bank Building, Albuquerque.

**State Board of Certified Public Accountant
Examiners of New York:**

(1896)
 Chairman, Norman E. Webster, C.P.A., 50
 Broadway, New York City.
 Vice-Chairman, George E. Bennett, C.P.A.,
 404 Scott Avenue, Syracuse.
 Secretary, Walter N. Dean, C.P.A., Room
 866, 80 Centre Street, New York City.
 Member, Edwin E. Leffler, C.P.A., 1300
 Genesee Building, Buffalo.
 Member, Winfield McKeon, C.P.A., 12 East
 41st Street, New York City.

Dr. Harlan H. Horner, Assistant Commis-
 sioner for Higher Education, State Edu-
 cation Department, Albany.

Charles B. Heisler, Director, Professional
 Licensure Division, State Education De-
 partment, Albany.

Herbert J. Hamilton, Chief Professional Ex-
 amination Bureau, State Education Depart-
 ment, Albany.

GRIEVANCE COMMITTEE:

Chairman, Morris C. Troper, C.P.A., 521
 Fifth Avenue, New York City.
 Vice-Chairman, Adolf S. Fedde, C.P.A., 110
 William Street, New York City.
 Secretary, Ernest Willvonseder, C.P.A., 70
 Pine Street, New York City.
 Member, Frederick H. Hurdman, C.P.A., 350
 Madison Avenue, New York City.
 Member, Dana F. Stark, C.P.A., Realty
 Building, Elmira.
 Member, Luther K. Watkins, C.P.A., 2019
 Liberty Bank Building, Buffalo.

Member, James E. Nugent, C.P.A., 94 Broad-
 way, Newburgh.

Member, William J. Nusbaum, C.P.A., 100
 State Street, Albany.

Member, James L. Ridgway, C.P.A., 74
 Trinity Place, New York City.

Member, Samuel J. Board, C.P.A., 70 Pine
 Street, New York City.

COUNCIL ON ACCOUNTANCY:

President, Robert H. Montgomery, C.P.A.,
 1 East 44th Street, New York City.

Secretary, John T. Madden, C.P.A., 236
 Wooster Street, New York City.

Samuel D. Leidesdorf, C.P.A., 125 Park
 Avenue, New York City.

Charles Hecht, C.P.A., 20 Exchange Place,
 New York City.

Samuel J. Lasser, C.P.A., Bank of James-
 town Building, Jamestown.

North Carolina State Board of Accountancy:

(1913-1925)
 President, F. L. Jackson, C.P.A., Davidson.
 Vice-President, W. E. Stevens, C.P.A.,
 Lenoir.

Secretary-Treasurer, W. M. Russ, C.P.A., N.
 C. Bank and Trust Building, Raleigh.

Member, George E. Perrin, C.P.A., P. O.
 Box 59, Greensboro.

North Dakota State Board of Accountancy:

(1913)
 President, Palmer C. Bakken, C.P.A., Dahl
 Building, Bismarck.

Secretary-Treasurer, J. W. Wilkerson, C.P.A.,
 University Station, Grand Forks.

Member, Arthur Blegen, C.P.A., Black Build-
 ing, Fargo.

State Board of Accountancy of Ohio:

(1908)
 President, Louis C. Weiss, C.P.A., Union
 Trust Building, Cleveland.

Secretary-Treasurer, Sidney J. Collins,
 C.P.A., Mahoning Bank Building, Youngs-
 town.

Member, H. W. Cuthbertson, C.P.A., Re-
 finers' Oil Building, Dayton.

Frank E. Wilson, Supervisor, Department of
 Education, Division of Publications, Co-
 lumbus.

Oklahoma State Board of Accountancy:

(1917)
 Chairman, W. I. Nicholson, Jr., C.P.A., 526
 Beacon Life Building, Tulsa.

Secretary, Dwight Williams, C.P.A., First Na-
 tional Building, Oklahoma City.

Member, Tom F. Carey, C.P.A., 1507 First
 National Building, Oklahoma City.

Member, George H. Abbott, C.P.A., 624
 South Boston Avenue, Tulsa.

Member, John T. Steed, C.P.A., 309 Simp-
 son Building, Ardmore.

Oregon State Board of Accountancy:

(1913)
 Chairman, Philip W. Janney, C.P.A., 516
 Pittock Block, Portland.

First Vice-Chairman, I. D. Wood, C.P.A.,
 Mayer Building, Portland.

Second Vice-Chairman, George Black, C.P.A.,
 Selling Building, Portland.

Third Vice-Chairman, Ray H. Leshar, C.P.A.,
 730 S. W. Salmon Street, Portland.

Secretary-Treasurer, A. R. Sawtell, C.P.A.,
 516 Pittock Block, Portland.

**Pennsylvania State Board for the Examination
of Public Accountants:**

(1899)
 Chairman, Horace P. Griffith, C.P.A., Girard
 Trust Building, Philadelphia.

Secretary-Treasurer, Robert J. Bennett,
 C.P.A., 619 Land Title Building, Phila-
 delphia.

Member, Henry W. August, C.P.A., Girard Trust Building, Philadelphia.
 Member, Adrian F. Sanderbeck, C.P.A., Farmers Bank Building, Pittsburgh.
 Member, Harold S. Irwin, Esq., Dickinson School of Law, Carlisle.

Dr. James N. Rule, Superintendent of Public Instruction, Harrisburg.

Board of Accountancy of the Philippine Islands:

(1923)
 Chairman, D. T. Dikit, C.P.A., Philippine National Bank, Manila.
 Member, Irineo J. Reyes, C.P.A., Long Distance Telephone Company, Manila.
 Member, Rufino Melo, C.P.A., Bureau of Audits, Manila.

Puerto Rico Board of Examiners of Accountants:

(1927)
 Chairman, William A. Waymouth, C.P.A., González Padin Building, San Juan.
 Secretary, Emiliano Pol, Jr., C.P.A., c/o Bureau of Income Tax, Department of Finance, San Juan.
 Treasurer, José P. Gorbea, C.P.A., c/o American Railroad Co. of Puerto Rico, San Juan.

Rhode Island State Board of Accountancy:

(1906)
 Chairman, William H. Segur, C.P.A., 2400 Industrial Trust Building, Providence.
 Secretary-Treasurer, George B. Clegg, Jr., C.P.A., 49 Westminster Street, Providence.
 Member, Carl W. Christiansen, C.P.A., 160 Broad Street, Providence.

South Carolina Board of Examiners of Public Accountants:

(1915)
 President, O. W. Schleeter, C.P.A., P. O. Box 715, Charleston.
 Vice-President, M. C. Patten, C.P.A., Woodside Building, Greenville.
 Secretary-Treasurer, L. L. Wilkinson, Jr., C.P.A., P. O. Box 45, Columbia.

South Dakota State Board of Accountancy:

(1917)
 President, F. L. Pollard, C.P.A., Granite Block, Watertown.
 Vice-President, Malvina Lewis, Director, Division Audits and Accounts, Pierre.
 Secretary, Henry A. Scholten, C.P.A., Citizens National Bank Building, Sioux Falls.

Tennessee State Board of Accountancy:

(1913-1925)
 Chairman, Harry M. Jay, C.P.A., Commerce Title Building, Memphis.
 Secretary, Avis T. Hobbs, C.P.A., 625 Church Street, Nashville.
 Member, B. I. Dahlberg, C.P.A., Burwell Building, Knoxville.
 Member, W. M. Duncan, C.P.A., Stahlman Building, Nashville.
 Member, M. O. Carter, C.P.A., Shrine Building, Memphis.
 Member, John T. Menefee, C.P.A., 1328 Volunteer Building, Chattanooga.
 Attorney, W. H. Eagle, War Memorial Building, Nashville.

State Board of Public Accountancy of Texas:

(1915)
 Chairman, C. M. Grider, C.P.A., 303 Bassett Tower, El Paso.
 Secretary, J. B. Allred, C.P.A., 650 Harvey Snider Building, Wichita Falls.
 Member, Clinton E. Smith, C.P.A., 1113 National Bank of Commerce Building, San Antonio.

Member, Frank L. Wilcox, C.P.A., 512 Liberty Building, Waco.
 Member, T. B. Trotter, C.P.A., 717 Citizens State Bank Building, Houston.

Utah State Board of Certified Accountants:

(1907)
 S. W. Golding, Director, Department of Registration, 326 State Capitol, Salt Lake City.

Chairman, J. Percy Goddard, C.P.A., McIntyre Building, Salt Lake City.
 Member, Seymour Wells, C.P.A., 922 Kearns Building, Salt Lake City.
 Member, Wilford A. Beesley, C.P.A., First National Bank Building, Salt Lake City.

Vermont Board of Accountancy:

(1912)
 Chairman, Chas. F. Brooks, C.P.A., Montpelier.
 Secretary, Benjamin Gates, State Auditor, Montpelier.
 Member, H. Stanwood Brooks, C.P.A., St. Johnsbury.

Virginia State Board of Accountancy:

(1911-1928)
 Chairman, Wm. L. Elkins, C.P.A., 901 State-Planters Bank Building, Richmond.
 Secretary-Treasurer, J. A. Leach, Jr., C.P.A., 506 State-Planters Bank Building, Richmond.
 Member, A. Vernon Sheffield, C.P.A., 119 West Tazewell Street, Norfolk.
 Attorney Member, Robert Button, Culpeper.
 Educator Member, Wm. L. Prince, University of Richmond, Richmond.

Washington State Accountancy Examining Committee:

(1903)
 Chairman, E. C. Daniels, C.P.A., Symons Building, Spokane.
 Secretary, Neil Sexton, C.P.A., Fourth and Pike Building, Seattle.
 Member, Paul R. Strout, C.P.A., Henry Building, Seattle.

Director of Licenses, Harry C. Huse, Olympia.

West Virginia Board of Certified Public Accountants:

(1911)
 President, Carl F. Bauman, C.P.A., 401 Union Building, Charleston.
 Secretary, Okey K. Hayslip, C.P.A., First Huntington National Bank Building, Huntington.
 Member, S. Charles Steele, C.P.A., 812 Monongahela Building, Morgantown.

Wisconsin State Board of Accountancy:

(1913-1935)
 Chairman, Clarence H. Lichtfeldt, C.P.A., 735 North Water Street, Milwaukee.
 Vice-Chairman, Frank A. Yindra, C.P.A., 210 Wood Block, Manitowoc.
 Secretary, Fred C. Kellogg, C.P.A., 707 Insurance Building, Madison.

Wyoming State Board of Accountancy:

(1911)
 Chairman, Thomas C. Spears, C.P.A., 1112 South Center Street, Casper.
 Secretary-Treasurer, Hosea M. Hantz, C.P.A., Post Office Building, Cheyenne.
 Member, Thos. Rogers, C.P.A., Green River.

OFFICIALS OF STATE ORGANIZATIONS OF CERTIFIED PUBLIC ACCOUNTANTS

COMPILED BY THE AMERICAN SOCIETY OF CERTIFIED PUBLIC
ACCOUNTANTS AS OF DECEMBER 31, 1935.

NOTE: The Society would appreciate any errors in this list being called to its attention.

Alabama Society of Certified Public Accountants:

Organized 1919

Annual Meeting—Labor Day.
President, Gilbert F. Dukes, First National Bank Building, Mobile.
Secretary-Treasurer, J. J. Scarborough, Jr., Jackson Building, Birmingham.
Council—Wm. J. Christian, Comer Building, Birmingham; H. C. Crane, First National Bank Building, Montgomery; V. R. Pritchard, Mesher Building, Mobile; Chester H. Knight, University; James O. Screven, Webb Crawford Building, Birmingham.

Arizona Society of Public Accountants:

Organized 1919

Annual Meeting—October.
President, Claud F. Harmon, Bashford Block, Prescott.
Vice-President, James A. Smith, 612 Luhrs Tower, Phoenix.
Secretary, Richard S. Condit, First National Bank Building, Prescott.
Treasurer, Dixon Fagerberg, Jr., Bashford Block, Prescott.

Arkansas Society of Certified Public Accountants:

Organized 1921

Annual Meeting—October.
President, G. Russell Brown, Boyle Building, Little Rock.
Vice-President, L. B. Croft, Southern Building, Little Rock.
Secretary-Treasurer, E. R. Cotham, Southern Building, Little Rock.
Directors—John L. Swofford, Fort Smith; A. S. Fox, Rector Building, Little Rock; Alfred Lile, Boyle Building, Little Rock; Warren E. Banks, Hot Springs.

California State Society of Certified Public Accountants:

Organized 1909

Annual Meeting—Second Saturday in June.
President, Harry B. Mills, 3723 Wilshire Boulevard, Los Angeles.
Vice-President, Anson Herrick, Merchants Exchange Building, San Francisco.
Vice-President, Walter B. Gibson, 621 South Spring Street, Los Angeles.
Secretary-Treasurer, B. W. Bours, 620 Market Street, San Francisco.
Directors—R. W. E. Cole, Van Nuys Building, Los Angeles; J. A. Garrett, 524 Mills Building, Los Angeles; A. DeWitt Alexander, 602 Crocker Building, San Francisco; John F. Forbes, Crocker Building, San Francisco; Gilbert S. Gilbertson, 2344 Tulare Street, Fresno; George M. Thompson, Title Insurance Building, Los Angeles.

Fresno Chapter:

Organized 1931

President, Victor Storli, 2114 College Avenue.
Vice-President, Harry W. Hills, 1315 Del Mar Avenue.
Secretary-Treasurer, George W. Sims, 1837 Fulton Street.

Directors—Officers and George W. Lips, 3024 Illinois Avenue; Hilliard R. Giffen, Fowler, California.

Los Angeles Chapter:

Organized 1913

Annual Meeting—June.
President, J. B. Scholefield, 1111 Van Nuys Building.
Vice-President, J. K. Gregory, 615 Pacific Mutual Building.
Secretary-Treasurer, A. R. Cooper, 1428 C. C. Chapman Building.
Directors—W. J. Palethorpe, Union Bank Building; Oscar Moss, 510 West Sixth Street.

San Francisco Chapter:

Organized 1909

Annual Meeting—Not Fixed.
President, R. S. Kirkland, 1550 Russ Building.
Vice-President, J. Gordon Hill, 403 Merchants Exchange Building.
Secretary-Treasurer, B. W. Bours, 620 Market Street.
Directors—Robert Buchanan, 2 Pine Street; Francis P. Farquhar, 1321 Mills Tower; Phillip A. Hershey, 514 Financial Center Building; Theodore Rothman, 621 Market Street; D. A. Sargent, 1104 Federal Realty Building, Oakland; Frank G. Short, 155 Sansome Street.

Colorado Society of Certified Public Accountants:

Organized 1904

Annual Meeting—September.
President, Wm. B. Paul, 220 Custom House, Denver.
Vice-President, E. H. Alsasser, 504 Boston Building, Denver.
Secretary-Treasurer, Stanley V. Davies, U. S. National Bank Building, Denver.
Directors—Allen Redeker, University Building, Denver; Arthur L. Baldwin, Fontius Building, Denver; M. B. Kincheloe, Denver National Building, Denver; Charles Kentor, First National Bank Building, Denver; Clem W. Collins, University Building, Denver; Ralph B. Mayo, 1200 Security Building, Denver; Harry W. Nelson, First National Bank Building, Denver; Turner S. Underwood, Colorado Building, Pueblo.

Connecticut Society of Certified Public Accountants:

Organized 1909

Annual Meeting—April.
President, Russell Everett, 15 Lewis Street, Hartford.
Vice-President, J. William Hope, First National Building, Bridgeport.
Secretary, Lewis Sagal, 152 Temple Street, New Haven.
Treasurer, Guy Cambria, 296 Main Street, Middletown.
Auditor, Milton Friedberg, Bridgeport City Trust Building, Bridgeport.

Board of Governors—Seth Hadfield, 750 Main Street, Hartford; Harry Jacobs, 242 Trumbull Street, Hartford; Maxwell Lerner, 484 Ann Street, Hartford; John S. Roth, 50 Oxford Street, Hartford; Walter A. Musgrave, 36 Pearl Street, Hartford; Clarence L. Johnson, 48 Glen Road, New Haven.

Delaware Society of Certified Public Accountants:

Reorganized 1935

President, Clifford E. Iszard, Du Pont Building, Wilmington.
Vice-President, Alfred H. Coe, Du Pont Building, Wilmington.
Secretary, Medford H. White, Du Pont Building, Wilmington.
Directors—The above officers and Alexander O. Campbell, Du Pont Building, Wilmington.

District of Columbia Institute of Certified Public Accountants:

Organized 1921

Annual Meeting—Third Monday in June.
President, Harold C. Anderson, American Security Building, Washington.
Vice-President, Harold S. Roberts, Woodward Building, Washington.
Secretary-Treasurer, John Berg, 815 Fifteenth Street, N. W., Washington.
Board of Governors—G. P. Graham, Metropolitan Bank Building; Harold C. Anderson, American Security Building; Harold S. Roberts, Woodward Building; John Berg, Bowen Building; John B. McGinley, 1700 Eye Street, N. W.; Frederick M. Blum, c/o American Automobile Association, Mills Building; Raymond M. Florence, 1518 K Street, N. W.

Florida Institute of Accountants:

Organized 1916

Annual Meeting—June.
President, Chas. H. Goodrich, Rogers Building, Jacksonville.
Vice-President, E. C. Work, Bagdad.
Vice-President, C. C. Bryant, 109 East Broadway, Ocala.
Vice-President, W. W. Arner, 252 Halcyon Arcade, Miami.
Secretary, P. W. Fisher, Barnett Bank Building, Jacksonville.
Treasurer, R. Warner Ring, 1007 Biscayne Building, Miami.
Directors—The above and F. Brooks Colley, Rogers Building, Jacksonville; C. K. Milligan, Barnett National Bank Building, Jacksonville; C. C. Potter, P. O. Box 1672, Orlando; Harry Goldstein, 1601 Congress Building, Miami; Walter Mucklow, 1663 Alton Road, Miami Beach.

Jacksonville Chapter:

Organized 1928

Annual Meeting—May.
President, C. K. Milligan, Barnett National Bank Building.
Vice-President, S. George Hay, Barnett National Bank Building.
Secretary, Benjamin E. James, Rogers Building.
Treasurer, P. W. Fisher, Barnett National Bank Building.
Executive Committee—John A. Hall, Barnett National Bank Building; George H. Ford, Rogers Building.

Miami Chapter:

Organized 1928

Annual Meeting—June.
President, Harry Goldstein, Congress Building.

Vice-President, W. W. Arner, Halcyon Arcade.

Secretary-Treasurer, John Mahony, 1007 Biscayne Bank Building.

St. Petersburg Chapter:

Organized 1927

Annual Meeting—Last Wednesday in April.
President, Lee C. Shepherd, 307 Central National Bank Building.
Vice-President, E. Russell Sheldon, Florida Theatre Building.
Secretary, N. E. Irvine, Box 2827.
Treasurer, H. M. Turnburke, Manson Arcade, Clearwater.

Tampa Chapter:

Reorganized 1935

President, Joseph A. Sweeny, 304 Tampa Gas Building.
Vice-President, Russell S. Bogue, 906 Citizens Bank Building.
Secretary, Manuel Montenegro, P. O. Box 789.
Treasurer, Hubert V. Foy, 212 First National Bank Building.

Georgia Society of Certified Public Accountants:

Organized 1913

Annual Meeting—Third Friday of May.
President, E. W. Gottenstrater, Candler Building, Atlanta.
Vice-President, T. E. Williams, Jr., First National Bank Building, Atlanta.
Vice-President, T. J. O'Brien, Jr., Blun Building, Savannah.
Vice-President, Brooks Geoghegan, Macon Savings Bank Building, Macon.
Vice-President, H. E. Trost, P. O. Box 951, Columbus.
Secretary, L. E. Campbell, Emory University.
Treasurer, S. B. Ives, Healey Building, Atlanta.
Directors—N. D. Cann, Post Office Building, Atlanta; W. J. Carter, C. & S. Bank Building, Atlanta; E. S. McDowell, Jr., Valdosta; Geo. C. Baird, Southern Finance Building, Augusta; Joel Hunter, Palmer Building, Atlanta.

Atlanta Chapter:

Organized 1930

Annual Meeting—3d Friday of April.
President, T. E. Williams, Jr., First National Bank Building.
First Vice-President, L. E. Campbell, Emory University.
2nd Vice-President, E. F. Moore, Healy Building.
Secretary, P. W. Christian, Red Rock Building.
Treasurer, S. R. Peddicord, First National Bank Building.

Augusta Chapter:

Organized 1935

Chairman, Victor Markwalter, Southern Finance Building.
Vice-Chairman, A. T. Murphey, Union Savings Bank Building.
Secretary, Walter H. Lynch, Jr., 1503 Southern Finance Building.
Treasurer, Lewis Glasser, Herald Building.

Columbus Chapter:

Organized 1935

Chairman, H. E. Trost, P. O. Box 951.
Vice-Chairman, S. M. Wellborn, Jr., 1501 Third Avenue.
Secretary, J. H. Willis, Columbus Bank and Trust Building.

Macon Chapter:*Organized 1932**Annual Meeting—3d Tuesday of April.*

President, Brooks Geoghegan, Macon National Bank Building.
 Vice-President, J. B. Myer, c/o Post Office Building.
 Secretary-Treasurer, T. W. Clifton, Court House Building.

Savannah Chapter:*Organized 1925*

Chairman, T. J. O'Brien, Jr., Blun Building.
 First Vice-Chairman, A. B. Dillon, Realty Building.
 Second Vice-Chairman, Fred M. Gormly, P. O. Box 130, Brunswick.
 Secretary-Treasurer, Geo. M. Miller, Liberty Bank Building.

Hawaii Society of Certified Public Accountants:*Organized 1932**Annual Meeting—December.*

President, John K. Lambertson, Castle & Cook Building, Honolulu.
 Vice-President, Wilford W. King, Dillingham Transportation Bldg., Honolulu.
 Secretary-Treasurer, Mathew M. Graham, P. O. Box 634, Honolulu.
 Auditor, Hugh C. Tennent, Dillingham Transportation Building, Honolulu.

Idaho Society of Certified Public Accountants:*Organized 1918**Annual Meeting—First Saturday in December.*

President, James Munro, First National Bank Building, Boise.
 Vice-President, George B. Middleton, Sonna Building, Boise.
 Secretary-Treasurer, Jere W. Robinson, First National Bank Building, Boise.
 Directors—The above officers and Willard J. Wilde, Moscow; Charles W. Vickery, Pocatello; Edwin A. Wilson, First National Bank Building, Twin Falls; Elmer W. Fox, Idaho Building, Boise.

Illinois Society of Certified Public Accountants:*Organized 1903**Annual Meeting—Second Tuesday in September.*

President, Wm. F. G. Ross, 105 South LaSalle Street, Chicago.
 Vice-President, Fred J. Duncombe, 33 North LaSalle Street, Chicago.
 Secretary-Treasurer, Frank Ahlforth, One North LaSalle Street, Chicago.
 Directors—Joel M. Bowlby, One North LaSalle Street, Chicago; J. Leonard Penny, 105 West Adams Street, Chicago; Hiram T. Scovill, 217 Commerce Building, Urbana; Edward B. Wilcox, 125 West Madison Street, Chicago.

Indiana Association of Certified Public Accountants:*Organized 1915**Annual Meeting—May.*

President, J. R. Wharton, 825 J. M. S. Building, South Bend.
 Vice-President, J. B. Baerncoepf, 528 Chamber of Commerce Building, Indianapolis.
 Secretary, John S. Lloyd, 510 Guaranty Building, Indianapolis.
 Treasurer, A. R. Chapman, 528 Chamber of Commerce Building, Indianapolis.
 Directors—W. M. Madden, 1446 Consolidated Building, Indianapolis; B. D. Spradley, 307 Peoples Bank Building, Indianapolis; E. E. Thomas, 709 Citizens Bank Building, Evansville.

Iowa Society of Certified Public Accountants:*Organized 1915**Annual Meeting—August—Fourth Thursday.*

President, E. G. Prouty, Des Moines Building, Des Moines.
 Vice-President, H. B. Eversole, College of Commerce, Iowa City.
 Secretary, Fred J. Peterson, Insurance Exchange Building, Des Moines.
 Treasurer, G. S. Worden, 561 28th Street, Des Moines.
 Directors—The above officers and E. S. Gage, I. O. F. Building, Macon City; I. B. McGladrey, Merchants National Bank Building, Cedar Rapids; Louis Goldberg, Commerce Building, Sioux City.

Kansas Society of Certified Public Accountants:*Organized 1921**Annual Meeting—September.*

President, Harley W. Gifford, New England Building, Topeka.
 Vice-President, Roy N. Simmons, Brown Building, Abilene.
 Secretary-Treasurer, Carl Pettijohn, Ellis-Singleton Building, Wichita.
 Directors—The above officers and S. W. Sinderson, 528 Brotherhood Block, Kansas City; F. B. Kubik, Brown Building, Wichita.

Kentucky Society of Certified Public Accountants:*Organized 1924**Annual Meeting—2nd week of June.*

President Emeritus, Wm. A. Hifner, Jr., 205 City Bank Building, Lexington.
 President, A. J. Nauman, Starks Building, Louisville.
 1st Vice-President, L. T. Young, 428 West Liberty Street, Louisville.
 2nd Vice-President, K. E. White, 402 Louisville Trust Building, Louisville.
 Secretary-Treasurer, Buell Henry, 419 West Jefferson Street, Louisville.
 Directors—I. W. Imhof, Washington Building, Louisville; and officers.

Society of Louisiana Certified Public Accountants:*Organized 1911**Annual Meeting—Second Thursday in August.*

President, A. A. Wegmann, 2315 American Bank Building, New Orleans.
 Vice-President, Frank Youngman, Baronne Building, New Orleans.
 Secretary, Geo. A. Treadwell, 919 Union Building, New Orleans.
 Treasurer, E. S. Rittler, 630 Audubon Building, New Orleans.
 Executive Board—Above and Geo. E. Conroy, 506 Hibernia Bank Building, New Orleans; M. E. Sanders, Maritime Building, New Orleans; H. J. Mulligan, 736 Canal Bank Building, New Orleans.

North Louisiana Chapter:

President, Ralph B. Eglin, Giddens-Lane Building, Shreveport.
 Vice-President, H. G. Pearson, Giddens-Lane Building, Shreveport.
 Secretary, B. D. Battle, 257 Rutherford Avenue, Shreveport.
 Treasurer, C. M. Pasquier, 1105 Slattery Building, Shreveport.

Maine Society of Certified Public Accountants:*Organized 1924**Annual Meeting—November.*

President, Richard M. Millett, 1010 Fidelity Building, Portland.
 Vice-President, Horace A. Little, Ellsworth.

Maryland Association of Certified Public Accountants:*Organized 1901**Annual Meeting—June.*

President, F. A. Shallenberger, Brager-Eisenberg, Inc., Baltimore.
 Vice-President, Edward G. Shipley, 1201 Garrett Building, Baltimore.
 Secretary, Harold N. House, Mercantile Trust Building, Baltimore.
 Treasurer, James L. Benson, Munsey Building, Baltimore.
 Directors—Above officers and C. C. Croggon, Calvert Building, Baltimore; A. L. Tinsley, 211 North Calvert Street, Baltimore; J. L. McKewen, 1231 Baltimore Trust Building, Baltimore; F. E. Keuwer, 723 Brookwood Road, Hunting Ridge, Baltimore; C. W. Amos, Baltimore Trust Building, Baltimore.

Massachusetts Society of Certified Public Accountants, Inc.:*Organized 1911**Annual Meeting—Fourth Monday of May.*

President, Homer N. Sweet, 80 Federal Street, Boston.
 Vice-President, Earle M. French, 100 Summer Street, Boston.
 Secretary, Arthur W. Yardley, 120 Boylston Street, Boston.
 Treasurer, John F. Clarke, 1 Federal Street, Boston.
 Executive Committee—Philip Saunders, Jr., 1 Federal Street, Boston; Norman H. S. Vincent, 1 Federal Street, Boston; Anthony Jauregui, 75 Federal Street, Boston and offices.

Michigan Association of Certified Public Accountants:*Organized 1896**Annual Meeting—Second Thursday in June.*

President, W. B. Isenberg, 3223 Barlum Tower, Detroit.
 Vice-President, Louis Schneider, 3502 Barlum Tower, Detroit.
 Secretary, L. Earl Borland, 820 David Stott Building, Detroit.
 Treasurer, Edward J. Barr, 2912 Book Building, Detroit.
 Directors—Messrs. Isenberg, Schneider, Barr and James W. Bartrop, 410 Dime Bank Building, Detroit; Roland B. Keays, 2035 Dime Bank Building, Detroit; William A. Paton, State Savings Bank Building, Ann Arbor; Raymond F. Knappe, 262 Orchard Hill, Grand Rapids; Roy T. Kaywood, 411 West Michigan Avenue, Jackson.

Central Michigan Chapter:*Organized 1931**Annual Meeting—June.*

President, Roy T. Kaywood, 411 W. Michigan Avenue, Jackson.
 Vice-President, Dave Sutherland, Security National Bank Building, Battle Creek.
 Secretary-Treasurer, A. J. Campbell, 1101-2 Reynolds Building, Jackson.
 Directors—Edwin M. Stanton, Security National Bank Building, Battle Creek; Lloyd G. Juengel, 101 North Sycamore Street, Lansing.

Western Michigan Chapter:*Organized 1931**Annual Meeting—June.*

President, Raymond F. Knappe, 510 Peoples National Bank Building, Grand Rapids.
 Vice-President, Glynn F. Blanchard, 325 Houseman Building, Grand Rapids.

Secretary, Wesley DeLong, 315 Hockley Union Bank Building, Muskegon.
 Treasurer, Frank E. Leander, 1114 American National Bank Building, Kalamazoo.

Minnesota Society of Certified Public Accountants:*Organized 1904**Annual Meeting—May.*

President, Earl A. Waldo, 1700 Rand Tower, Minneapolis.
 First Vice-President, Hartwell Wilkerson, E-517 First National Bank Building, St. Paul.
 Second Vice-President, George C. Ludolph, 852 McKnight Building, Minneapolis.
 Secretary, Frank E. Bugbee, 1010 Foshay Tower, Minneapolis.
 Treasurer, Albert G. Aschenbeck, Baker Building, Minneapolis.

Mississippi Society of Certified Public Accountants:*Organized 1920**Annual Meeting—May.*

President, Stewart J. Parker, Grand Avenue, Jackson.
 Vice-President, T. E. Lott, Columbus.
 Secretary-Treasurer, Dick D. Quin, P. O. Box 167, Jackson.
 Governors—C. E. Powell, Box 865, Greenwood; Robert H. Crook, Threefoot Building, Meridian; F. J. Block, Laurel; T. E. Lott, Columbus; Stewart J. Parker, Grand Avenue, Jackson; Thos. E. Walsh, Box 76, Greenville; Dick D. Quin, Jackson.

Missouri Society of Certified Public Accountants:*Organized 1904**Annual Meeting—Second Friday in June.*

President, Lee J. Muren, 812 Olive Street, St. Louis.
 Vice-President, F. R. Brodie, 1114 Federal Reserve Bank Building, Kansas City.
 Secretary, O. M. Cartall, 806 LaSalle Building, St. Louis.
 Treasurer, P. H. Kerr, 1010 - 101 West Eleventh Street, Kansas City.
 Council—Wm. Mayors, 1484 - 812 Olive Street, St. Louis; W. A. Helm, 1701 Ambassador Building, St. Louis; R. C. Mare, 506 Olive Street, St. Louis; L. J. Muren, 812 Olive Street, St. Louis; J. M. Neumayer, Bank of Commerce Building, St. Louis; O. M. Cartall, 806 LaSalle Building, St. Louis; E. H. Wagner, 1136 Arcade Building, St. Louis; A. J. Saxer, 801 LaSalle Building, St. Louis; P. W. Murdock, Rm. 1320,—506 Olive Street, St. Louis; Parry Barnes, 1003 Insurance Exchange Building, Kansas City; Francis R. Brodie, 1114 Federal Reserve Bank Building, Kansas City; Tom C. Hansen, 1026 Dwight Building, Kansas City; John W. Rader, 1510 Fidelity Bank Building, Kansas City; Richard S. Wyler, 1410 Dierks Building, Kansas City; P. H. Kerr, 101 W. Eleventh Street, Kansas City.

Kansas City Chapter:*Organized 1909**Annual Meeting—May.*

President, John W. Rader, 1510 Fidelity Bank Building.
 Vice-President, Paul F. Swantee, Commerce Building.
 Vice-President, A. Leroy John, 500 National Fidelity Life Building.
 Secretary, J. G. Stauffer, 21 West Tenth St.
 Treasurer, F. S. Craig, 819 Commerce Building.

St. Louis Chapter:*Annual Meeting—May.*

President, A. C. Derrick, 918 Federal Commerce Trust Building.
 Vice-President, B. L. Sterbenz, 712 Title Guaranty Building.
 Second Vice-President, A. J. Boka, 810 Cotton Belt Building.
 Secretary, D. M. Sheehan, 1120, 418 Olive Street.
 Treasurer, Robert C. Mare, 612, 506 Olive Street.

Montana Society of Public Accountants:*Organized 1919**Annual Meeting—November.*

President, H. A. Galusha, Power Block, Helena.
 Vice-President, Douglas N. Wilson, Strain Building, Great Falls.
 Secretary-Treasurer, John J. Walsh, Helena.
 Directors—The above officers and Anton Gerhartz, Box 33, Billings; Roscoe L. Thomas, 424 Hennessy Building, Butte.

Nebraska Society of Certified Public Accountants:*Organized 1923**Annual Meeting—Second Monday in June.*

President, E. L. Fulk, 1223 Sharp Building, Lincoln.
 Vice-President, Henry C. Moeller, Omaha National Bank Building, Omaha.
 Secretary, E. E. Lanphere, Federal Trust Building, Lincoln.
 Treasurer, I. Abramson, Brandeis Theatre Building, Omaha.
 Directors—Harry E. Judd, Omaha National Bank Building, Omaha; E. C. Loucks, Omaha National Bank Building, Omaha; Kenneth Lambie, Fremont.

New Hampshire Society of Certified Public Accountants:*Organized 1929**Annual Meeting—June.*

President, J. Ben Hart, 812 Amoskeag Bank Building, Manchester.
 Vice-President, Hiram B. Haskell, 922 Elm Street, Manchester.
 Secretary-Treasurer, Arthur W. Johnson, Box 464, Durham.
 Directors—The above officers and Robt. M. Bruce, Portsmouth; Clarence I. Drayton, 1015 Elm Street, Manchester.

New Jersey Society of Certified Public Accountants:*Organized 1898**Annual Meeting—May.*

President, Julius E. Flink, Raymond Commerce Building, Newark.
 Vice-President, John A. Conlin, 24 Commerce Street, Newark.
 Secretary, Theodore Krohn, 9 Clinton Street, Newark.
 Treasurer, W. Melville Coursen, 744 Broad Street, Newark.
 Trustees—Officers and George Kingsley, 500 Fifth Avenue, New York City, N. Y.; Philip S. Sufferin, 40 Rector Street, New York City, N. Y.; Philip E. M. Thompson, 3108 Atlantic Avenue, Atlantic City; Albert J. Wiley, 129 Market Street, Paterson; Isaac Benwitz, 144 Broadway, New York City; Andrew Nelson, 727 Magie Avenue, Elizabeth; Frederick Banks, Trenton Trust Building, Trenton; Harold A. Eppston, 972 Broad Street, Newark; James J. Hastings, 24 Commerce Street, Newark; A. H. Puder, 60 Park Place, Newark; Peter C. Wiegand, 100 Broadway, New York City, N. Y.

New Mexico Society of Certified Public Accountants:*Organized 1930**Annual Meeting—Second Tuesday in June.*

President, J. Bryan Stephenson, First National Bank Building, Albuquerque.
 Vice-President, R. D. Jones, Roswell.
 Acting Secretary-Treasurer, W. E. Hammond, First National Bank Building, Albuquerque.
 Directors—The above officers and C. Lester Linder, First National Bank Building, Albuquerque; Lon M. Fletcher, First National Bank Building, Albuquerque.

New York State Society of Certified Public Accountants:*Organized 1897**Annual Meeting—Second Monday in May.*

President, James F. Hughes, 110 William Street, New York City.
 First Vice-President, Morris C. Troper, 521 Fifth Avenue, New York City.
 Second Vice-President, Victor H. Stempf, 80 Maiden Lane, New York City.
 Secretary, Wm. R. Donaldson, 30 Broad Street, New York City.
 Treasurer, Walter A. Cooper, 30 Broad Street, New York City.
 Directors—Thomas W. Byrnes, 19 Rector Street, New York City; Arthur H. Carter, 13 Broad Street, New York City; DeWitt C. Eggleston, 19 West 44th Street, New York City; Emanuel Engel, 233 Broadway, New York City; A. S. Fedde, 110 William Street, New York City; Paul K. Knight, 67 Wall Street, New York City; Martin Kortjohn, 10 E. 40th Street, New York City; J. Arthur Marvin, 100 Broadway, New York City; M. E. Peloubet, 25 Broadway, New York City; J. F. D. Rohrbach, 11 Park Place, New York City; Isidor Sack, 1 William Street, New York City; Rodney F. Starkey, 56 Pine Street, New York City; Walter A. Staub, 90 Broad Street, New York City; Norman E. Webster, 50 Broadway, New York City; Morley S. Wolfe, 29 Broadway, New York City.

Albany Chapter:*Organized 1934**Annual Meeting—Second Wednesday in May.*

President, Raymond J. Hannon, National City Bank Building, Troy.
 Vice-President, John J. Magilton, Department of Audit & Control, State Office Building, Albany.
 Secretary, William J. Nusbaum, 100 State Street, Albany.
 Treasurer, Irving L. Simon, 75 State Street, Albany.

Buffalo Chapter:*Organized 1925*

President, John M. Boyce, 644 Prudential Building.
 Vice-President, Carl C. Siegel, 538 Marine Trust Building.
 Secretary, James L. Strong, 2019 Liberty Bank Building.
 Treasurer, George Walter Contant, 1118 Marine Trust Company Building.

Rochester Chapter:*Organized 1933**Annual Meeting—Second Tuesday in May.*

President, Sanford G. Slocum, 119 East Main Street.
 Vice-President, Ralph B. Thomas, 1328 University Avenue.

Secretary, Harold S. Russell, 14 Franklin Street.
Treasurer, Ralph S. Good, 42 East Avenue.

Syracuse Chapter:

Organized 1934

Annual Meeting—Fourth Tuesday in May.
President, George E. Bennett, 404 Scott Avenue.
Vice-President, Arthur W. Stover, 627 Allen Street.
Secretary-Treasurer, Howard P. Nicholson, 332 South Warren Street.

North Carolina Association of Certified Public Accountants:

Organized 1919

Annual Meeting—October.
President, Geo. B. Poole, Laevers Building, Raleigh.
Vice-President, C. E. Elbersson, Wachovia Bank Building, Winston-Salem.
Secretary, George E. Wood, 908 Johnston Building, Charlotte.
Treasurer, Leslie A. Heath, 813 Johnston Building, Charlotte.
Directors—The above officers and George E. Dombhart, 802 Commercial Bank Building, Charlotte; Albert H. Blake, 200 Castanea Building, Asheville; T. P. Zum Brunnen, Wallace Building, Salisbury; J. J. Lindsay, 311-12 Piedmont Building, Greensboro.

North Dakota Society of Certified Public Accountants:

Organized 1929

Annual Meeting—August or September.
President, Arthur Blegen, Black Building, Fargo.
Vice-President, Palmer C. Bakken, Dahl Building, Bismarck.
Secretary-Treasurer, Floyd L. Castle, Security Building, Grand Forks.

Ohio Society of Certified Public Accountants:

Organized 1903

Annual Meeting—September.
President, Hermann C. Miller, College of Commerce, Ohio State University, Columbus.
Vice-President, Vernon J. Moore, 1321 Citizens Building, Cleveland.
Secretary-Treasurer, Harry W. Cuthbertson, 510 Refiners Oil Building, Dayton.
Directors—Berl G. Graham, 807 Chamber of Commerce Building, Cincinnati; Gordon S. Battelle, 121 West Second Street, Dayton; Homer L. Dalton, Ohio Bank Building, Toledo; Ralph F. Mateer, 708 Second National Bank Building, Warren.

Cincinnati Chapter:

Annual Meeting—September.

President, Abner J. Starr, 3815 Carew Tower.
Vice-President, Richard C. Kennedy, First National Bank Building.
Secretary-Treasurer, Edward A. Voegelé, First National Bank Building.

Cleveland Chapter:

Annual Meeting—October.

President, Vernon J. Moore, 1321 Citizens Building.
Vice-President, E. K. Meredith, 2005 Union Trust Building.
Secretary-Treasurer, Edward L. Pitt, 1052 Hanna Building.
Directors—Officers and Willis E. Lewis, 1107 Guardian Building; Ralph V. Wilson, 509 Plain Dealer Building.

Columbus Chapter:

Annual Meeting—June.

President, L. W. Keller, 33 North High Street.
Vice-President, J. H. Baldwin, 17 South High Street.
Secretary-Treasurer, F. A. Boland, 33 North High Street.

Dayton Chapter:

Annual Meeting—May.

President, J. E. Eberly, 510 Refiners Oil Building.
Vice-President, Horace B. Terry, Callahan Bank Building.
Secretary-Treasurer, M. G. Schiller, 121 West Second Street.

Oklahoma Society of Certified Public Accountants:

Organized 1917

Annual Meeting—November.

President, W. L. Clark, National Bank of Tulsa Building, Tulsa.
Vice-President, Walter J. Philp, Barnsdall Oil Co., Tulsa.
Vice-President, Oscar R. Davis, Petroleum Building, Oklahoma City.
Secretary, E. E. Parsons, Kennedy Building, Tulsa.
Assistant Secretary, Albert W. Cory, 729 Hightower Building, Oklahoma City.
Treasurer, Lewis E. Wood, Petroleum Building, Oklahoma City.
Board of Trustees—W. L. Clark, Tulsa; W. J. Philp, Tulsa; Geo. F. Winters, Oklahoma Building, Tulsa; E. E. Parsons, Tulsa; O. R. Davis, Oklahoma City; T. Dwight Williams, First National Bank Building, Oklahoma City; Tom F. Carey, 709 Braniff Building, Oklahoma City; Homer C. Hammonds, Hightower Building, Oklahoma City; D. L. Barnes, University of Oklahoma, Norman.

Oklahoma City Chapter:

Organized 1928

Annual Meeting—Last Wednesday in October.

President, Oscar R. Davis, 716 Petroleum Building.
Vice-President, C. X. Pace, c/o Collector of Internal Revenue.
Secretary-Treasurer, Everett J. Mecham, 201 First Street.
Trustees—Howard W. Hinman, 401 Petroleum Building; Everett J. Mecham, 201 First Street; Oscar R. Davis, Petroleum Building; Albert W. Cory, 729 Hightower Building; Thomas F. Carey, 709 Braniff Building; Marquis G. Eaton, 832 First National Building; L. E. Wood, 716 Petroleum Building.

Tulsa Chapter:

Organized 1928

Annual Meeting—First Tuesday in November.
President, W. J. Philp, c/o Barnsdall Oil Company.

Vice-President, E. E. Parsons, Kennedy Building.
Secretary, O. W. Brown, Philtower Building.
Treasurer, Virgil S. Tilly, 410 National Bank of Tulsa Building.
Trustees—Roy F. Godfrey, Tulsa Loan Building; Thomas W. Burman, National Bank of Tulsa Building; Chas. E. McCune, Kennedy Building; Earl L. Hogard, Kennedy Building; W. J. Zollinger, Howard Building.

Oregon State Society of Certified Public Accountants:*Organized 1908**Annual Meeting—June.*

President, Pearce C. Davis, Pittock Block, Portland.

Vice-President, J. C. Goldrainer, Pittock Block, Portland.

Secretary, R. B. Stratford, 4411 N. E. Royal Court, Portland.

Treasurer, C. E. Rawlinson, American Bank Building, Portland.

Directors—Pearce C. Davis, 572 Pittock Block, Portland; H. W. McIntosh, 1412 American Bank Building, Portland; I. D. Wood, 321 Mayer Building, Portland.

Pennsylvania Institute of Certified Public Accountants:*Organized 1897**Annual Meeting—June.*

President, James M. Cumming, Union Trust Building, Pittsburgh.

Vice-President, J. Cyril McGarrigle, Packard Building, Philadelphia.

Secretary, Robert J. Bennett, 619 Land Title Building, Philadelphia.

Treasurer, David M. Fillman, 1200 Bankers Securities Building, Philadelphia.

Council—A. F. Sanderbeck, Farmers Bank Building, Pittsburgh; John Carle Parry, Jr., 12 South Twelfth Street, Philadelphia; Roger K. Nevius, 1421 Chestnut Street, Philadelphia; Hubert F. Ravenscroft, Packard Building, Philadelphia; Clarence L. Turner, 1530 Chestnut Street, Philadelphia.

Harrisburg Chapter:*Organized 1929*

President, Harry Ness, Manufacturers Association Building, York.

Vice-President, Wm. R. Wynn, Williamsport.

Secretary, Charles J. Rowland, State College.

Treasurer, Joseph W. Kettering, Elizabeth town.

Executive Committee—Above officers and Clifford A. Myers, Williamsport.

Philadelphia Chapter:*Organized 1927*

Annual Meeting—Third Wednesday in May.

Chairman, A. Karl Fischer, 2101 Packard Building.

Vice-Chairman, John H. Zebley, Jr., 1530 Chestnut Street.

Secretary, John S. Cowing, 2222 Packard Building.

Treasurer, J. Whiteford McDowell, 1500 Walnut Street.

Executive Committee—David M. Fillman, 1200 Bankers Trust Building; I. H. Krekstein, 1528 Walnut Street; F. Ralph Wheeler, 1801 Widener Building; Stanley Dearden, 1500 Walnut Street; J. Cyril McGarrigle, 1818 Packard Building; J. Carle Parry, Jr., 12 South Twelfth Street; Francis Small, 2616 Girard Trust Building.

Pittsburgh Chapter:*Organized 1922**Annual Meeting—May.*

Chairman, James J. Mulvihill, Farmers Bank Building.

Vice-Chairman, George C. Shannon, 1208 Benedum-Trees Building.

Secretary, Ira G. Flocken, Administration Building, Board of Public Education.

Treasurer, O. L. Kay McKibben, 14 Wood Street.

Auditor, James H. Young, First National Bank Building.

Executive Committee—Duncan A. Bruce, 1601 Union Bank Building; Robert J. Calvert, 1239 Gulf Building; Albert L. Jacobs, First National Bank Building; J. R. McCartan, 1239 Gulf Building; Paul W. Pinkerton, Farmers Bank Building.

Scranton Chapter:*Organized 1932**Annual Meeting—October.*

President, J. Donald Notman, First National Bank Building.

Vice-Chairman, Frank Wills, 1205 Marian Street.

Secretary, Earle R. Herbert, Brooks Building, Wilkes-Barre.

Treasurer, Wm. D. Stowe, 1934 Boulevard Avenue, Dunmore.

Directors—W. F. Dobson, Miners Bank Building, Wilkes-Barre; J. J. Goodwin, Brooks Building; Joseph Shaffer, 146 Charles Street, Wilkes-Barre.

Philippine Institute of Certified Public Accountants:*Organized 1930**Annual Meeting—Second Saturday in March.*

President, Jaime Hernandez, Bureau of Audits, Manila.

Vice-President, Nicanor Reyes, 640 Rizal Avenue, Manila.

Secretary-Treasurer, Francisco Santiago, 242 Rosario, Manila.

Directors—The above named officers and W. W. Larkin, 308 Masonic Temple, Manila; Ramon Gandionco, 207 Roxas Building, Manila; Rufino Melo, Bureau of Audits, Manila; Francisco Dalupan, 308 Masonic Temple, Manila; Irineo Jaime Reyes, P. O. Box 567, Manila; Tirso Garcia, care of Bureau of Banking, Manila; Juan D. Quintos, University of the Philippines; Vincente Fabella, 207 Roxas Building, Manila.

Puerto Rico Institute of Accountants:*Organized 1922**Annual Meeting—Third Saturday in December.*

President, William A. Waymouth, P. O. Box 54, San Juan.

Vice-President, Salvador Antonetti, P. O. Box 1134, San Juan.

Secretary, Juan C. Villarin, P. O. Box 554, San Juan.

Treasurer, Santos G. Ramirez, P. O. Box 1343, San Juan.

Directors—Jose P. Gorbea, care of American Railroad Company, San Juan; J. E. Rosario, care of Treasury Department, San Juan; Eugenio D. Delgado, care of Public Service Commission, San Juan.

Rhode Island Society of Certified Public Accountants:*Organized 1907**Annual Meeting—Third Tuesday in April.*

President, Townes M. Harris, 840 Hospital Trust Building, Providence.

Vice-President, Francis E. Welch, 2504 Industrial Trust Building, Providence.

Secretary-Treasurer, William B. M. Miller, 49 Westminster Street, Providence.

Directors—The above officers and C. Watson Scott, 2400 Industrial Trust Building, Providence; Albert E. Godfrey, 492 Wayland Avenue, Providence.

South Carolina Association of Certified Public Accountants:*Organized 1915**Annual Meeting—2nd Tuesday in November.*

President, J. W. Hunt, P. O. Box 265, Columbia.

Vice-President, W. A. Searson, 711 Andrews Building, Spartanburg.

Secretary-Treasurer, C. C. McGregor, 928 Woodrow Street, Columbia.

South Dakota Society of Certified Public Accountants:*Organized 1930**Annual Meeting—September*

President, H. H. Hobbs, Box 409, Yankton.

Vice-President, Geo. A. Anderson, Aberdeen.

Secretary-Treasurer, C. O. Quickstad, 205 Granite Block, Watertown.

Tennessee Society of Certified Public Accountants:*Organized 1917**Annual Meeting—August.*

President, Roscoe C. Clark, 875 Shrine Building, Memphis.

Vice-President, B. A. Timmons, Burwell Building, Knoxville.

Secretary, J. A. Grannis, 1004-6 Stahlman Building, Nashville.

Treasurer, Fred M. Williams, Chattanooga National Bank Building, Chattanooga.

Chattanooga Chapter:*Organized 1931**Annual Meeting—None.*

President, Fred M. Williams, Chattanooga Bank Building.

Vice-President, Lee H. Battle, Chattanooga Bank Building.

Secretary-Treasurer, John I. Foster, Chattanooga Bank Building.

Knoxville Chapter:*Organized 1931**Annual Meeting—August.*

President, B. A. Timmons, Burwell Building.

Secretary-Treasurer, N. H. Craig, General Building.

Memphis Chapter:*Organized 1931**Annual Meeting—Third Tuesday in July.*

Chairman, Roscoe C. Clark, 875 Shrine Building.

Vice-Chairman, Oliver P. Cobb, 204 Peabody Hotel Building.

Secretary, Jno. H. Rawlings, 483 Shrine Building.

Treasurer, Chas. W. Eader, 119 Madison Avenue.

Directors—Officers and Clarence A. Quinn, 720 Commerce Title Building; Eugene C. Reynolds, 607 Union Planters National Bank Building; Garner A. Watson, 734 Commerce Title Building.

Nashville Chapter:*Organized 1931**Annual Meeting—July.*

President, Hillary H. Osborn, Stahlman Building.

Vice-President, Jos. E. Wilson, Nashville Trust Building.

Secretary, W. M. Duncan, Stahlman Building.

Treasurer, L. M. Cohen, Independent Life Building.

Directors—A. H. Blair, Stahlman Building; and officers.

Texas Society of Certified Public Accountants:*Organized 1915**Annual Meeting—October.*

President, Frank G. Rogers, 703 Alamo National Bank Building, San Antonio.

Vice-President, Clifton H. Morris, 1505 Fair Building, Fort Worth.

Secretary-Treasurer, C. F. Milledge, 415 Shell Building, Houston.

Directors—*San Antonio District*, Leon O. Lewis, 1709 Smith-Young Tower; *Fort Worth District*, Lyle R. Sproles, 409 Petroleum Building; *Wichita Falls District*, C. C. Parfet, 512 Waggoner Building; *Waco District*, Frank L. Wilcox, 512 Liberty Building; *Houston District*, T. W. Mohle, Bankers Mortgage Building; *Dallas District*, L. C. Nye, 605 Santa Fe Building; *El Paso District*, J. G. Bixler, 1008 Mills Building.**Utah Association of Certified Public Accountants:***Organized 1922**Annual Meeting—December.*

President, Alan Grant Mann, 922 Kearns Building, Salt Lake City.

Vice-President, Frank L. Ostler, Utilities Commission, State Capitol, Salt Lake City.

Secretary-Treasurer, Ray C. Solomon, 1102 Continental Bank Building, Salt Lake City.

Vermont State Society of Certified Public Accountants:*Organized 1929**Annual Meeting—Fourth Monday of June.*

President, Clarence S. Springer, 13 Oak Street, Brattleboro.

Vice-President, P. F. Jones, East Georgia.

Secretary-Treasurer, S. A. Densmore, 135 College Street, Burlington.

Virginia Society of Public Accountants:*Organized 1909**Annual Meeting—September.*

President, A. N. Hilton 119 West Tazewell Street, Norfolk.

Vice-President, Hugh L. Dickerson, Central National Bank Building, Richmond.

Secretary-Treasurer, E. P. Dallas, 424 Royster Building, Norfolk.

Directors—W. D. Anderson, Richmond; A. W. Burket, 1001 East Main Street, Richmond; R. L. Persinger, Dew Building, Covington; Harry N. James, Union Trust Building, Petersburg; and the above officers.

Norfolk Chapter:*Organized 1934**Annual Meeting—December.*

President, W. R. Tolleth, 1000 National Bank of Commerce Building.

Vice-President, Joseph Morris, National Bank of Suffolk Building, Suffolk.

Secretary-Treasurer, S. N. Richardson, 333 Law Building.

Richmond Chapter:*Organized 1934*

President, George R. Geddy, American National Bank Building.

Vice-President, W. Alfred Pennell, Central National Bank Building.

Secretary-Treasurer, A. M. Toler, 505 East Franklin Street.

Executive Committee — George T. Durham, State-Planters Bank Building; Hugh L.

Dickerson, Central National Bank Building;
A. W. Burket, 1001 East Main Street;
C. S. Goldston, State-Planters Bank Building;
Guy M. Scott, State-Planters Bank Building.

Washington Society of Certified Public Accountants:

Organized 1902

Annual Meeting—Second Friday in May.

President, Don S. Griffith, 555 Skinner Building, Seattle.

Vice-President, Neil Sexton, Fourth and Pike Building, Seattle.

Secretary-Treasurer, R. C. Mounsey, 707 Securities Building, Seattle.

Directors—J. M. McConahey, Henry Building, Seattle; A. S. Hansen, 714 Insurance Building, Seattle.

Seattle Chapter:

Organized 1924

Annual Meeting—Second Friday in May.

President, James M. McConahey, Henry Building.

Vice-President, C. R. Zener, Lloyd Building.

Secretary-Treasurer, M. D. Isom, 962 Stuart Building.

Directors—E. O. Jensen, Skinner Building; C. A. Andrews, Insurance Building and officers.

Spokane Chapter:

Organized 1922

Annual Meeting—Second Friday in May.

President, R. J. Wortman, Old National Bank Building.

Vice-President, Fred Siegel, Old National Bank Building.

Secretary-Treasurer, Howard S. Bell, Empire State Building.

Directors—E. C. Daniels, Symons Building; John V. McDonald, Peyton Building and officers.

West Virginia Society of Certified Public Accountants:

Organized 1919

Annual Meeting—October.

President, H. S. Hutzell, Wheeling Bank & Trust Building, Wheeling.

First Vice-President, Louis F. Tanner, Morgantown.

Second Vice-President, J. E. Beatty, Union Bank Building, Huntington.

Secretary, H. R. Howell, Kanawha Valley Building, Charleston.

Treasurer, Norman S. Fitzhugh, Kanawha Bank & Trust Building, Charleston.

Directors—Jesse L. Cramer, Citizens Bank Building, Parkersburg; S. Charles Steele, Fairmont; J. L. Jennings, Peery Building, Bluefield; Charles M. Swart, c/o Block Company, Wheeling; Okey K. Hayslip, Huntington National Bank Building, Huntington; H. R. Howell, 921 Kanawha Valley Building, Charleston; J. E. Beatty, 1312 Union Bank Building, Huntington; Louis F. Tanner, Morgantown; Ivan F. Jennings, Welch.

Wisconsin Society of Certified Public Accountants:

Organized 1905

Annual Meeting—June.

President, T. A. McCormack, 735 North Water Street, Milwaukee.

Vice-President, J. Currie Gibson, 421 Sterling Hall, University of Wisconsin, Madison.

Secretary, George D. Spohn, 110 East Wisconsin Avenue, Milwaukee.

Treasurer, A. F. North, 1326 South Second Street, Milwaukee.

Directors — The above officers and H. D. Kuentz, 603 Edgewood Avenue, Madison; Clarence J. Wipfli, Wausau; J. C. Gibson, Madison; Willard J. Schenck, Appleton; Edward L. Benton, 110 E. Wisconsin Avenue, Milwaukee.

Madison Chapter:

Organized 1934

Chairman, Fred C. Kellogg, 707 Insurance Building.

Vice-Chairman, Herbert D. Kuentz, Wisconsin Tax Commission.

Secretary-Treasurer, Keith L. Parker, State Budget Bureau.

Auditor, A. R. Curtis, 702 Emerson Street.

Executive Committee—K. F. McMurry, 1 South Pinckney Street; Ronald Mattox, 701 Gay Building.

Milwaukee Chapter:

Organized 1934

Annual Meeting—May.

Chairman, Edward L. Benton, 110 East Wisconsin Avenue.

Vice-Chairman, R. P. Kaesshaefer, 735 North Water Street.

Secretary-Treasurer, M. A. Feldman, 110 East Wisconsin Avenue.

Executive Committee—Fred Kirchhoff, 735 North Water Street; R. L. Linehan, 110 East Wisconsin Avenue.

Northern Wisconsin Chapter:

Organized 1934

Annual Meeting—May.

President, W. J. Schenck, First National Bank Building, Appleton.

Vice-President, W. H. Nelson, 169 Main Street, Menasha.

Secretary-Treasurer, R. J. Pusch, 413 Summer Street, Appleton.

Directors—Officers and Malcolm Schuldes, 209 Northern Building, Green Bay; Norman Schomisch, 377 Algoma Boulevard, Oshkosh.

Wyoming Society of Certified Public Accountants:

Organized 1926

Annual Meeting—November.

President, Wm. Haselmire, Con Roy Building, Casper.

Vice-President, Kenneth Cox, Sheridan National Building, Sheridan.

Secretary, Chas. S. Chapin, 405 Con Roy Building, Casper.

MEMBERSHIP ROSTER

(Arranged Geographically)

(All members are Certified Public Accountants. Unless otherwise noted, each member holds a C.P.A. certificate from the State in which he is listed.)

ALABAMA—

- Aldridge, Mayer Westbrook, Shepherd Building, Montgomery,
Mayer W. Aldridge.
- Christian, William J., Comer Building, Birmingham,
William J. Christian.
- Dukes, Gilbert F., First National Bank Building, Mobile,
of *Smith, Dukes & Buckalew.*
- Franklin, William M., Comer Building, Birmingham,
William M. Franklin.
- Holladay, Benjamin H. (Tenn.), P. O. Box 198, Selma,
with *Field Audit Section, Resettlement Administration.*
- Richard, Leslie J., P. O. Box 1023, Mobile,
of *L. J. Richard & Company.*
- Scarborough, James J., Jackson Building, Birmingham,
of *Caldwell, Scarborough & Company.*
- Schultz, Otto H., Webb Crawford Building, Birmingham,
with *Standard Casket Manufacturing Company, Inc.*
- Screven, James O., Webb Crawford Building, Birmingham,
of *James O. Screven & Company.*
- Smith, Walter K., First National Bank Building, Mobile,
of *Smith, Dukes & Buckalew.*

ARIZONA—

- Bailey, Stuart M., Title and Trust Building, Phoenix,
Stuart M. Bailey.
- Campbell, John A., Maze Building, Bisbee,
John A. Campbell.
- Coggan, Walter, 217 South Central Avenue, Phoenix,
Walter Coggan.
- Crane Alex W., Heard Building, Phoenix,
of *Crane & Darcey.*
- Darcey, James C., Heard Building, Phoenix,
of *Crane & Darcey.*
- Davidson, K. W., George Building, Kingman,
K. W. Davidson.
- Elliott, Thomas J., Valley National Building, Tucson,
of *Elliott & Company.*
- Fagerberg, Dixon, Jr., Bashford Building, Prescott,
Dixon Fagerberg, Jr.
- Gray, Wilfrid L., 9 Union Block, Prescott,
Wilfrid L. Gray.
- Harmon, Claud F., Bashford Building, Prescott,
Claud F. Harmon.
- Hilkert, E. John, Title and Trust Building, Phoenix,
with *Arthur C. Rogers.*

ARIZONA—Continued

- Jones, R. L., 120 South Central Avenue, Phoenix,
R. L. Jones.
- Lambert, Fred G., Heard Building, Phoenix,
with *H. T. Cuthbert & Company.*
- Lawton, James M., Valley National Bank Building, Tucson,
of *Lawton Bros. & Company.*
- Lee, Jerrie W., 120 South Central Avenue, Phoenix,
Jerrie W. Lee.
- Perkins, Percival I., Heard Building, Phoenix,
with *H. T. Cuthbert & Company.*
- Plunkett, Willis H., Luhrs Tower, Phoenix,
of *The W. H. Plunkett Audit Company.*
- Rogers, Arthur C., Title and Trust Building, Phoenix,
Arthur C. Rogers.
- Rupp, Roscoe F., 225 Main Street, Yuma,
Roscoe F. Rupp.
- Smith, James A., Luhrs Tower, Phoenix,
of *The W. H. Plunkett Audit Company.*
- Taylor, William E., Title and Trust Building, Phoenix,
with *Barrow, Wade, Guthrie & Company*
- Wadin, Olaf A., 109 West Palm Lane, Phoenix,
Olaf A. Wadin.
- Wagner, John W., Home Builders Building, Phoenix,
John W. Wagner.

ARKANSAS—

- Kinard, Caddie H., Armstrong Building, El Dorado,
Caddie H. Kinard.
- Railsback, Glenn A., National Building, Pine Bluff,
Glenn A. Railsback.

CALIFORNIA—

- Abrams, Jack, Title Insurance Building, Los Angeles,
with *George M. Thompson.*
- Adams, Ernest P., William Fox Building, 608 South Hill Street, Los Angeles,
E. P. Adams.
- Aldrich, Bertha L., W. M. Garland Building, Los Angeles.
- Anderson, Arthur K., 2808 South Hobart Boulevard, Los Angeles,
Arthur K. Anderson.
- Averell, Harold Clark, Russ Building, San Francisco.
- Aye, Elias J., 458 South Spring Street, Los Angeles,
Elias J. Aye.
- Bachand, Earl, 351 California Street, San Francisco,
with *William Dolge & Company.*
- Bacon, Albert T., 510 South Spring Street, Los Angeles,
Albert T. Bacon.
- Baker, Herbert F., 525 Market Street, San Francisco,
Herbert F. Baker.

CALIFORNIA—Continued

- Ball, Alexander, Hearst Building, San Francisco,
Alexander Ball.
- Barnes, Clair C., State Capitol, Sacramento,
with *State Department of Finance.*
- Barnett, Peter, 25 Taylor Street, San Francisco,
of *Silverstone & Barnett.*
- Barr, Ralph H., 111 Sutter Street, San Francisco,
Secretary, *Hunt Brothers Packing Company.*
- Berger, Eugene M., Roosevelt Building, Los Angeles,
of *E. M. Berger & Company.*
- Bland, T. Noel, Russ Building, San Francisco,
Secretary-Treasurer, *Fibreboard Products, Inc.*
- Blight, Reynold E., 756 South Broadway, Los Angeles,
of *Blight & Wheeler.*
- Boggs, Bruce, 6362½ Pacific Boulevard, Huntington Park,
Bruce Boggs.
- Bours, B. W., 620 Market Street, San Francisco,
Secretary-Treasurer, *California State Board of Accountancy.*
Secretary-Treasurer, *California State Society of Certified Public
Accountants.*
- Browne, T. Cedric, Security Bank Building, Santa Monica,
T. Cedric Browne.
- Bullock, Fred D., Mills Building, San Francisco,
of *F. W. Lafrentz & Company.*
- Burby, Raymond J., Commercial Exchange Building, Los Angeles,
R. J. Burby.
- Busby, Harry G., 722 South Spring Street, Los Angeles,
Auditor, *Metzler & Company.*
- Carlson, George O., 548 South Spring Street, Los Angeles,
with *Ernst & Ernst.*
- Cassidy, Edwin B., 621 South Spring Street, Los Angeles,
with *Lybrand, Ross Bros. & Montgomery.*
- Caster, James A., Rives-Strong Building, Los Angeles,
James A. Caster.
- Cerf, Myrtille, 519 California Street, San Francisco,
of *Cerf & Cooper.*
- Cobun, Charles C., Standard Oil Building, Los Angeles,
of *Graves & Cobun.*
- Cole, Ralph W. E., I. N. Van Nuys Building, Los Angeles,
R. W. E. Cole.
- Colton, Charles M., Mitau Building, Sacramento,
Charles M. Colton.
- Cooper, Arville R., C. C. Chapman Building, Los Angeles,
of *Thomson, Cooper & Thomson.*
- Cooper, Harry J., 519 California Street, San Francisco,
of *Cerf & Cooper.*
- Cooper, John Edward, 1269 Ripley Street, Santa Rosa,
Retired from practice.

CALIFORNIA—Continued

- Cranford, Wilbur L., Pacific Mutual Building, Los Angeles,
with *Haskins & Sells*.
- Crenshaw, Raymond Dudley, C. C. Chapman Building, Los Angeles,
of *Crenshaw, Diehl & Wright*.
- Cummings, John, Russ Building, San Francisco.
- Dawson, Clarence M., Hearst Building, San Francisco,
of *Dawson & Riley*.
- Decker, Louis H., 756 South Broadway, Los Angeles,
Louis H. Decker.
- Dempsey, Thomas R., Pacific Mutual Building, Los Angeles,
Thomas R. Dempsey.
- Diebels, Louis Theodore, 369 Pine Street, San Francisco,
of *Lawrence Scudder & Company*.
- Dolge, William, 351 California Street, San Francisco,
of *William Dolge & Company*.
- Dow, Ralph G., 758 West Adams Street, Los Angeles,
of *Ralph G. Dow & Company*.
- Dykes, H. Ashlin, Alexander Building, San Francisco,
with *Haskins & Sells*.
- Enberg, Oscar E., 555 Earlham Drive, Whittier,
Auditor, *Globe Oil Tools Company*.
- Esenoff, Carl M., Bank of America Building, San Diego,
Carl M. Esenoff.
- Espinoza, Valentine B., 629 South Hill Street, Los Angeles,
of *Espinoza & Ragland*.
- Everts Leslie S., First National Bank Building, San Diego,
of *L. S. Everts & Company*.
- Frazier, Brice Harold, Fuller Building, San Bernardino,
Brice Harold Frazier.
- Gabrielson, C. Curtis, Pershing Square Building, Los Angeles,
of *C. C. Gabrielson & Associates*.
- Garlick, William A., Plaza Building, Sacramento,
with *California Franchise Tax Commission*.
- Gibson, Walter B., 621 South Spring Street, Los Angeles,
of *Lybrand, Ross Bros. & Montgomery*.
- Gilbertson, Gilbert S., 2344 Tulare Street, Fresno,
Gilbert S. Gilbertson.
- Gilbertson, Oscar, 6425 Hollywood Boulevard, Hollywood,
Auditor, *Warner Brothers Theatres, Inc.*
- Gillis, Murdoch J., Jr., 639 South Spring Street, Los Angeles,
of *M. J. Gillis & Associates*.
- Gould, William W., I. N. Van Nuys Building, Los Angeles,
with *R. W. E. Cole*.
- Graff, Chester, 351 California Street, San Francisco,
with *William Dolge & Company*.
- Graves, Willis Clark, Standard Oil Building, Los Angeles,
of *Graves & Cobun*.
- Greenfield, Jesse Arthur, 453 South Spring Street, Los Angeles,
of *J. Arthur Greenfield & Company*.

CALIFORNIA—Continued

- Grieder, John F., Mills Building, San Francisco,
John F. Grieder.
- Hahn, Frederick F., Pacific Mutual Building, Los Angeles,
of *Haskins & Sells.*
- Hails, Raymond R., 412 West Sixth Street, Los Angeles,
of *Hails & Moreton.*
- Hammond, James E., 111 Sutter Street, San Francisco,
of *Skinner & Hammond.*
- Harrison, Alfred F., Elks Building, Stockton,
Alfred F. Harrison.
- Hicklin, Benjamin, Russ Building, San Francisco,
Benjamin Hicklin.
- Higgins, Montford L., 1015 L Street, Sacramento,
with *State of California.*
- Hill, Harry K., 433 South Spring Street, Los Angeles,
Harry K. Hill.
- Hoage, W. Grant, 353 North Van Ness Avenue, Los Angeles,
W. Grant Hoage.
- Hollings, Walter J., Russ Building, San Francisco,
Walter J. Hollings.
- Hood, Hubert E., Beans Building, San Jose,
Hubert E. Hood.
- Hood, Walter, Shell Building, San Francisco,
of *Hood & Strong.*
- Hutchinson, Arthur W., Security Building, Glendale,
of *Hutchinson & Bloodgood.*
- Ingold, Walter H., 2027 Wilshire Boulevard, Los Angeles,
of *Ingold & Olincy.*
- Jackson, W. Fort (Wash.), 133 Lake Street, Oakland.
- Jones, Charles S., Subway Terminal Building, Los Angeles,
Vice-President, *Rio Grande Oil Company.*
- Jordan, Edward B., 318-324 Kearny Street, San Francisco,
Edward B. Jordan.
- Kasch, George J., Mills Building, San Francisco,
George J. Kasch.
- Kellogg, Harold A., 220 Montgomery Street, San Francisco,
of *F. W. Lafrentz & Company.*
- Koester, Henry C., One Sansome Street, San Francisco,
with *Anglo California National Bank.*
- Kurzman, Joshua A., 333 Montgomery Street, San Francisco,
J. A. Kurzman.
- Lawrence, Thomas H., 155 Montgomery Street, San Francisco,
of *Haskins & Sells.*
- Lawson, Robert M., 26 North Marengo Avenue, Pasadena,
Robert M. Lawson.
- Levesque, Charles A., 1031 South Broadway, Los Angeles,
Charles A. Levesque.
- Lewis, David, 351 California Street, San Francisco.
with *William Dolge & Company.*

CALIFORNIA—Continued

- Lumbard, Charles, California State Life Building, Sacramento,
Charles Lumbard.
- Lyons, Edgar P., 639 South Spring Street, Los Angeles,
of *Lyons & Lyons.*
- MacBain, Earle G., 85 Second Street, San Francisco,
with *National Ice and Cold Storage Company.*
- MacDonald, Wilson Forbes, Crocker Building, San Francisco,
with *John F. Forbes.*
- Macfarlane, Alexander S., Architects Building, Los Angeles,
of *A. S. Macfarlane & Company.*
- MacKenzie, Murdo, 369 Pine Street, San Francisco,
Murdo MacKenzie.
- MacTavish, Donald, 629 South Hill Street, Los Angeles,
with *Arthur Young & Company.*
- Mansfield, Elias, Board of Trade Building, Los Angeles,
Elias Mansfield.
- Masters, Martin J., 727 West Seventh Street, Los Angeles,
Martin J. Masters.
- McKenzie, A. Douglass, 417 South Hill Street, Los Angeles,
of *Horwath & Horwath.*
- Mills, Harry B., 3723 Wilshire Boulevard, Los Angeles,
of *Harry B. Mills & Company.*
- Mitchell, Walter K., Union Bank Building, Los Angeles,
of *F. W. Lafrentz & Company.*
- Moore, Harry W., 411 West Fifth Street, Los Angeles,
of *Thomas & Moore.*
- Moss, Oscar, 510 West Sixth Street, Los Angeles,
of *Oscar Moss & Company.*
- Muzzy, Charles A., State Building, Los Angeles,
Auditor, *Sales Tax Department, State of California.*
- Palethorpe, W. J., Union Bank Building, Los Angeles,
of *Palethorpe, Haines & Company.*
- Penney, Louis H., Russ Building, San Francisco,
of *L. H. Penney & Company.*
- Perry, Robert H., 1706 Broadway, Oakland,
of *F. W. Lafrentz & Company.*
- Piatt, Clifford E., 19 B Street, San Mateo,
Clifford E. Piatt.
- Prior, John F., 703 Market Street, San Francisco,
J. F. Prior.
- Ragland, Henry W., 629 South Hill Street, Los Angeles,
of *Espinoza & Ragland.*
- Rarity, William Weaver, 1936 South San Fernando Road, Glendale,
of *W. W. Rarity & Company.*
- Riemer, John L., 1625 Fifth Avenue, Los Angeles,
John L. Riemer.
- Riley, Ernest L., 116 North Larchmont Boulevard, Los Angeles,
of *Dawson & Riley.*

CALIFORNIA—Continued

- Ritchie, Ralph G., 639 South Spring Street, Los Angeles,
Ralph G. Ritchie.
- Rohne, Chester S., First Trust Building, Pasadena.
- Rothman, Emanuel, 315 West Ninth Street, Los Angeles,
of *Rothman & Rothman.*
- Rudd, George H., Broadway Arcade Building, Los Angeles,
George H. Rudd.
- Shanahan, William M., Pacific Mutual Building, Los Angeles,
with *Haskins & Sells.*
- Sims, George W., 1837 Fulton Street, Fresno,
of *George W. Sims & Company.*
- Staehling, Charles C., 119 South Hall, Berkeley,
with *University of California.*
- Stanford, M. Leland, 756 South Broadway, Los Angeles,
M. Leland Stanford.
- Stewart, Arthur (Oreg.), Fourth and Jackson Streets, Oakland,
with *Safeway Stores, Inc.*
- Strachan, G. H., Matson Building, San Francisco,
with *Wittman & Company.*
- Straine, Lyman M., California State Life Building, Sacramento,
of *L. M. Straine & Company.*
- Strong, Addison G., Shell Building, San Francisco,
of *Hood & Strong.*
- Stuart, Lyman H., 401 South Main Street, Los Angeles,
with *Farmers and Merchants National Bank.*
- Teasley, William H., 929 South Catalina Street, Los Angeles,
William H. Teasley.
- Thomas, H. Ivor, 411 West Fifth Street, Los Angeles,
of *Thomas & Moore.*
- Thompson, George M., Title Insurance Building, Los Angeles,
George M. Thompson.
- Thompson, Howard Smith, 707 South Hill Street, Los Angeles,
with *Mattison & Davey.*
- Thomson, Henry M., C. C. Chapman Building, Los Angeles,
of *Thomson, Cooper & Thomson.*
- Thomson, John C., C. C. Chapman Building, Los Angeles,
of *Thomson, Cooper & Thomson.*
- Timpson, Lawrence S., Syndicate Building, Oakland,
of *Timpson & Mayhew.*
- Tooley, Homer H., Crocker Building, San Francisco,
Homer H. Tooley.
- Travis, Albert V., 405 Montgomery Street, San Francisco,
of *Travis & Young.*
- Vacher, George, Title Insurance Building, Los Angeles,
with *George M. Thompson.*
- Vander Horst, Gerrit, Bendix Building, Los Angeles,
with *Southern California Fertilizer Exchange.*
- Vetter, Martin A., State Building, Los Angeles,
Auditor in Charge, *State of California—Division of Corporations.*

CALIFORNIA—Continued

- Wansley, Raymond M., Bank of America Building, San Diego,
of *Wansley, Crandall & Reuter*.
- Weile, Harold R., Mills Building, San Francisco,
of *H. S. Patterson & H. R. Weile*.
- Wheeler, Herbert A., 756 South Broadway, Los Angeles,
of *Blight & Wheeler*.
- Whittaker, Ben H., 215 West Seventh Street, Los Angeles,
of *Allen & Whittaker*.
- Williams, Howard Claiborne (Va.), Hotel Mayfair, Los Angeles.
with *Farm Credit Administration*.
- Wilson, Melvin D., Title Insurance Building, Los Angeles,
of *Miller, Chevalier, Peeler & Wilson*.
- Wittman, C. William, Jr., 215 Market Street, San Francisco,
of *Wittman & Company*.
- Wolff, Arthur, 318 West Ninth Street, Los Angeles,
of *Arthur Wolff & Company*.
- Wood, George Herbert, Pacific Southwest Building, Pasadena,
George H. Wood.
- Wood, Harold Kenneth, 1680 North Vine Street, Hollywood,
of *Boyle & Wood*.
- Wright, William R., 569 South Fremont Avenue, Los Angeles,
William R. Wright.
- Wunner, Emil G., Mills Building, San Francisco,
Emil G. Wunner.
- Young, Frederick Charles, I. N. Van Nuys Building, Los Angeles,
with *R. W. E. Cole*.

COLORADO—

- Baldwin, Arthur L., Fontius Building, Denver,
Arthur L. Baldwin.
- Brownne, F. Tillman, Security Building, Denver,
of *Ralph B. Mayo & Company*.
- Davies, Stanley V., United States National Bank Building, Denver,
with *Peat, Marwick, Mitchell & Company*.
- Davies, H. Brooks, Denver National Bank Building, Denver,
of *Haskins & Sells*.
- Finch, Donald T., First National Bank Building, Denver,
of *Witting & Finch*.
- Goldberg, William H., University Building, Denver,
of *Goldberg, Fox & Company*.
- Hartsfield, J. Leon, First National Bank Building, Denver,
J. Leon Hartsfield.
- Hugins, Walter E., First National Bank Building, Denver,
of *Hamma, Nelson & Hugins*.
- Lewis, Archer D., Security Building, Denver,
A. D. Lewis.
- Linck, Louis C., Boston Building, Denver,
of *Linck & Alsfasser*.
- Manns, Emma, Chamber of Commerce Building, Denver,
of *John B. Geijsbeek & Company*.

MEMBERS

COLORADO—Continued

- Martin, Oscar G. (Wyo.), First National Bank Building, Denver,
Secretary-Treasurer, *Argo Oil Company*.
- Maynard, George W., 1441 Welton Street, Denver,
George W. Maynard.
- Morrison, William D., First National Bank Building, Denver,
William D. Morrison.
- Nelson, Harry William, First National Bank Building, Denver,
of *Hamma, Nelson & Hugins*.
- Peel, Frank D., 1260 St. Paul Street, Denver,
Frank D. Peel.
- Pollard, James Brooks, 2236 Birch Street, Denver,
with *Farm Credit Administration*.
- Redeker, Allen, University Building, Denver,
of *Allen Redeker & Company*.
- Smith, Montgomery R., 1440 Vine Street, Denver,
Montgomery R. Smith.
- Trant, William M., 1514 Wood Avenue, Colorado Springs,
Secretary, *Holly Sugar Corporation*.
- Underwood, Turner S., Colorado Building, Pueblo,
of *Underwood & Underwood*.
- von Tobel, Julius, Chamber of Commerce Building, Denver,
of *John B. Geijsbeek & Company*.
- Williams, Oliver M., Exchange National Bank Building, Colorado Springs,
O. M. Williams.
- Witting, Theodore J., First National Bank Building, Denver,
of *Witting & Finch*.

CONNECTICUT—

- Baker, Lorenzo B., 205 Church Street, New Haven,
of *Baker-Goodyear & Company*.
- Barr, Andrew (Ill.), 785 Yale Station, New Haven,
Assistant Professor of Accounting, *Yale University*.
- Brown, Warren M., 64 Pearl Street, Hartford,
Warren M. Brown.
- Cambria, Guy, 296 Main Street, Middletown,
Guy Cambria.
- Chilson, John J., P. O. Box 675, Middletown,
John J. Chilson.
- Coates, Charles F., 750 Main Street, Hartford,
of *Hadfield, Rothwell, Soule & Coates*.
- Cobb, J. Harold, 205 Church Street, New Haven,
of *Seward & Monde*.
- Cohen, Edward, 182 Grand Street, Waterbury,
Edward Cohen.
- Curtis, George Ells, Norwalk,
George E. Curtis.
- Friedberg, Milton H., 955 Main Street, Bridgeport,
of *Milton H. Friedberg & Company*.
- Hadfield, Seth, 750 Main Street, Hartford,
of *Hadfield, Rothwell, Soule & Coates*.

CONNECTICUT—Continued

- Heilman, Edward H. (Pa.), P. O. Box 184, Norwich,
Secretary-Treasurer, *The American Thermos Bottle Company*.
- Hope, J. William, First National Bank Building, Bridgeport,
of *J. Wm. Hope & Company*.
- Jacobs, Harry, 242 Trumbull Street, Hartford,
Harry Jacobs.
- Johnson, Clarence L., 205 Church Street, New Haven,
of *T. M. Byxbee Company*.
- Lerner, Maxwell E., 484 Ann Street, Hartford,
M. E. Lerner.
- Mason, Roy S., 23 Colebrook Street, Hartford,
Office Manager, *Fuller Brush Company*.
- May, Irville A., 367 Union Avenue, West Haven,
Secretary, *Connecticut State Board of Accountancy*.
- McNab, John C., 26 Elm Street, New Haven,
of *Kincaldie, Randall & McNab*.
- Monde, Emil J., 205 Church Street, New Haven,
of *Seward & Monde*.
- Novaro, Frank L., 865 Chapel Street, New Haven,
of *Finer, Novaro & Sheldon*.
- Nye, G. Lawrie, New London,
G. Lawrie Nye.
- Oliver, Bernard J. (Ill.), Connecticut State College, Storrs,
Assistant Comptroller, *Connecticut State College*.
- Perlysky, Louis, 983 Main Street, Hartford,
of *Louis Perlysky & Company*.
- Petze, Edward I., 26 Elm Street, New Haven,
of *Petze & Schuyler*.
- Randall, Arthur, 18 Asylum Street, Hartford,
of *Kincaldie, Randall & McNab*.
- Raphael, Edward, 650 Main Street, Hartford,
Edward Raphael.
- Rapp, Herbert H. (D. C.), Danielson,
Treasurer, *Powdrell & Alexander, Inc.*
- Roth, John S., 50 Oxford Street, Hartford,
John S. Roth.
- Rothwell, Percy, 750 Main Street, Hartford,
of *Hadfield, Rothwell, Soule & Coates*.
- Sagal, Lewis, 152 Temple Street, New Haven,
of *Lewis Sagal & Company*.
- Schaffman, Abraham, 54 Church Street, Hartford,
Abraham Schaffman.
- Schwartz, Harry K., 11 Asylum Street, Hartford,
Harry K. Schwartz.
- Smick, William A., 1188 Main Street, Bridgeport,
William A. Smick.
- Soule, Frank E., 750 Main Street, Hartford,
of *Hadfield, Rothwell, Soule & Coates*.
- Turnblom, Harold W., 37 Leavenworth Street, Waterbury,
of *Clark & Turnblom*.

CONNECTICUT—Continued

Weston, Rolfe A., 241 Orange Street, New Haven,
Rolfe A. Weston.

Wilson, Charles C., 404 Fairview Avenue, Bridgeport,
Charles C. Wilson.

DELAWARE—

Belfint, Charles I., Citizens Bank Building, Wilmington,
Charles I. Belfint.

Campbell, Alexander O., du Pont Building, Wilmington,
of Coe, Campbell & Company.

Coe, Alfred H., du Pont Building, Wilmington,
of Coe, Campbell & Company.

White, Medford H., du Pont Building, Wilmington,
of White, Street & Company.

DISTRICT OF COLUMBIA, Washington—

Anderson, Harold C. (N. Y.), American Security Building,
with Peat, Marwick, Mitchell & Company.

Baievsky, Boris (Md.), 3420 Sixteenth Street, N. W.,
with Resettlement Administration.

Ball, James Stuart, Mills Building,
of Ball, Blum & Company.

Beck, Howard C., Woodward Building,
of Howard C. Beck & Company.

Berg, John, 815 Fifteenth Street, N. W.,
John Berg.

Bernstein, Oscar J., National Press Building,
Oscar J. Bernstein.

Biggs, John S. (N. C.), 2001 Constitution Avenue,
with Federal Trade Commission.

Blum, Frederick M., Mills Building,
of Ball, Blum & Company.

Boyd, Orton W. (Fla.), 3900 Connecticut Avenue, N. W.,
with National Recovery Administration.

Brown, John E., Tower Building,
with Councilor & Buchanan.

Brubaker, Horace G. (N. C.), 1300 E Street, N. W.,
with Farm Credit Administration.

Buchanan, Wm. Gordon, Tower Building,
of Councilor & Buchanan.

Burnham, Dwight N., 1103 Vermont Avenue, N. W.,
of D. N. Burnham & Company.

Bush, Floyd W., Shoreham Building,
with Division of Examinations, Federal Reserve Board.

Byrne, Frank D. (N. C.), 6805 Georgia Avenue, N. W.,
Frank D. Byrne.

Chappell, Frank S. (N. C.), National Press Building,
of Peters, Smith & Company.

Chmillon, Otto H., Southern Building,
of Miller & Chevalier.

DISTRICT OF COLUMBIA, Washington—Continued

- Clough, John Finley (Pa.), 2001 Constitution Avenue,
with *Federal Trade Commission*.
- Collins, Maurice (N. C.), 5618 Nevada Avenue,
with *United States Veterans Bureau*.
- Councilor, James A., Tower Building,
of *Councilor & Buchanan*.
- Cushman, James Daniel (Md.), Tower Building,
James D. Cushman.
- Darby, C. Vaughan, Pepco Building,
C. Vaughan Darby.
- Deatherage, Cecil E. (Colo.), 1433 Columbia Road,
with *National Recovery Administration*.
- Diamond, Harold H. (N. H.), 1723 G Street, N. W.
- Earger, George D., Hill Building,
George D. Earger.
- Florance, Raymond M., Earle Building,
of *William Clabaugh & Company*.
- Fredell, Edwin J., 335 Rock Creek Church Road,
with *Accounts and Deposits Division, Treasury Department*.
- Gain, Logan S. (Ind.), 1407 Newton Street, N. W.
- Gilbert, Alfred H., 3900 Cathedral Avenue, N. W.,
Chief Accountant, *Post Office Department*.
- Goodner, George E. H., Munsey Building,
George E. H. Goodner.
- Graham, Goodwin P. (Ind.), Metropolitan Bank Building,
Goodwin P. Graham.
- Grice, James B., Munsey Building,
James B. Grice.
- Haines, Charles T. (Va.), 1001 Fifteenth Street, N. W.,
Charles T. Haines.
- Hammond, G. C., 3715 R Street, N. W.
- Hejnal, Maurice (Md.), Clifton Terrace Apartments, West,
with *Farm Credit Administration*.
- Holmes, William B. (Wash.), 1300 E Street, N. W.,
with *Examination Division, Farm Credit Administration*.
- Hopkins, Julia Benton (Md.), 3700 Massachusetts Avenue,
with *Division of Examinations, Federal Reserve Board*.
- Johnson, O'Neal M. (Pa.), Barr Building,
with *International Association of Ice Cream Manufacturers*.
- Kaufman, Jerome G. (N. C.), 3027 O Street, N. W.,
with *Internal Revenue Bureau*.
- Kirkpatrick, William C. (P. R.), 4700 Connecticut Avenue, N. W.,
with *Home Owners' Loan Corporation*.
- Kluttz, William A. (N. C.), 1357 Iris Street, N. W.,
with *United States Bureau of Internal Revenue*.
- LeMasters, Earle H. (Ohio), 3721 Massachusetts Avenue, N. W.,
Comptroller, *Farm Credit Administration*.
- Levitan, Simon W., Woodward Building,
Simon W. Levitan.

DISTRICT OF COLUMBIA, Washington—Continued

- Levy, S. Frank, Earle Building,
of *Wm. Clabaugh & Company*.
- Linn, Arthur J., 619 Fourteenth Street, N. W.,
Comptroller, *Hamilton National Bank*.
- Little, Joseph R. (N. C.), Southern Building,
of *S. D. Leidesdorf & Company*.
- Lorenz, Eugene H., Investment Building,
E. H. Lorenz.
- Martin, John C. (Ohio), New Post Office Building,
with *Federal Home Loan Bank Board*.
- Mason, Allan B. (Md.), 1517 Allison Street, N. W.,
with *Resettlement Administration*.
- McGinley, John B., 1700 Eye Street, N. W.,
John B. McGinley.
- McNichols, George F. (N. C.), National Savings and Trust Bank,
Retired from practice.
- Motyka, Joseph G., 6311 Utah Avenue, N. W.,
with *Agricultural Adjustment Administration*.
- Nickels, O. Edwin, 815 Fifteenth Street, N. W.,
O. Edwin Nickels.
- O'Connell, Harold A. (N. C.), Columbian Building,
H. A. O'Connell.
- Odor, E. Franklin (N. C.), Chandler Building,
E. Franklin Odor.
- Oehmann, J. Henry, Washington Building,
J. Henry Oehmann.
- Owens, Henry S., Barr Building,
of *Henry S. Owens & Company*.
- Payne, John B. (N. C.), Department of Agriculture,
Comptroller, *Agricultural Adjustment Administration*.
- Pearce, Frederick L., American Security Building,
of *Morris, KixMiller & Baar*.
- Pratt, Lester A., Hibbs Building,
Lester A. Pratt.
- Roberts, Harold S., Woodward Building,
Harold S. Roberts.
- Robins, Barney, Rust Building,
of *The Corporation Audit Company*.
- Robinson, Walter H. (Ohio), Munsey Building,
with *Weill, Satterlee, Blakely & Green*.
- Rouse, Edward K., Barr Building,
with *Henry S. Owens & Company*.
- Schaub, Paul E., Munsey Building,
of *George E. H. Goodner*.
- Schow, Adolph F., 5425 Connecticut Avenue.
- Scherich, Edgar R. (Tenn.), 1300 E Street, N. W.,
with *Examination Division, Farm Credit Administration*.
- Seidemann, Henry P., 722 Jackson Place,
with *Brookings Institution*.

DISTRICT OF COLUMBIA, Washington—Continued

- Sinker, Julius (N. C.), Washington Building,
Julius Sinker.
- Skees, Laurence E. (N. C.), Shoreham Building,
with *Division of Examinations, Federal Reserve Board.*
- Smith, Robert Hamilton, Woodward Building,
Robert Hamilton Smith.
- Stewart, Edmund R. (Md.), 1724 New York Avenue, N. W.,
Director, *Finance and Accounts, Works Progress Administration.*
- Stovall, Clyde B., Southern Building,
of *Tyler, Stovall & Company.*
- Stoy, Clifford M., Investment Building,
Clifford M. Stoy.
- Thomas, Wilbur Dillen, 3621 Newark Street, N. W.,
with *Reconstruction Finance Corporation.*
- Upton, Joseph W. (N. C.), 1845 Fourth Street, N. W.,
Division Auditor, *Sanitary Grocery Company.*
- Van Emon, Carlton George, National Press Building,
of *T. Coleman Andrews & Company.*
- Verkouteren, John H., Tower Building,
John H. Verkouteren.
- Wallick, Earle W. (Ill.), 923 Fifteenth Street, N. W.,
of *Wallick & Shorb.*
- Webb, James A. (Minn.), 2001 Constitution Avenue,
with *Federal Trade Commission.*
- Wilson, Herbert (N. C.), 6111 Fourth Street, N. W.,
with *Securities and Exchange Commission.*
- Yaeger, William L., 1103 Vermont Avenue, Suite 801,
of *William L. Yaeger & Company.*
- Yurow, Louis (N. C.), Woodward Building,
Louis Yurow.

FLORIDA—

- Abess, Leonard L., First National Bank Building, Miami,
Leonard L. Abess.
- Bigham, Jay E., Citizens Bank Building, Tampa,
Jay E. Bigham.
- Cochrane, John P., P. O. Box 721, West Palm Beach,
J. P. Cochrane.
- Dickinson, Gordon M., Professional Building, DeLand,
Gordon M. Dickinson.
- Divine, Wilbur F., Guaranty Building, West Palm Beach,
Wilbur F. Divine.
- Epperson, Clyde A., Ingraham Building, Miami,
of *Clyde A. Epperson Audit Company.*
- Goldstein, Harry, Congress Building, Miami,
Harry Goldstein.
- Goodrich, Charles H., Rogers Building, Jacksonville,
of *Lawrence Scudder & Company.*
- Hay, S. George, Barnett National Bank Building, Jacksonville,
with *Haskins & Sells.*

FLORIDA—Continued

- Huff, Edison F. (Ga.), P. O. Box 652, Daytona Beach,
President, *Daytona Beach Ice Company*.
- Keller, James I., Jr., First Trust Building, Miami,
of *Pentland, Purvis, Keller & Milton*.
- Kitson, F. Scott (Ind.), care The Miami Herald, Miami,
Comptroller, *The Miami Herald Publishing Company*.
- Lindfors, Charles H., Sweet Building, Fort Lauderdale,
Chas. H. Lindfors.
- Milligan, Claude K., Barnett National Bank Building, Jacksonville,
Claude K. Milligan.
- Mucklow, Walter, 1663 Alton Road, Miami,
of *Milner & Mucklow*.
- Pentland, Robert, Jr., First Trust Building, Miami,
of *Pentland, Purvis, Keller & Milton*.
- Potter, Charles C., First National Bank Building, Orlando,
of *Potter, Pribble & Jones*.
- Purvis, Hugh F., First Trust Building, Miami,
of *Pentland, Purvis, Keller & Milton*.
- Putnam, Worcester, Hall Building, St. Petersburg,
Worcester Putnam.
- Quinn, Jim, First National Bank Building, Tampa,
of *Jim Quinn & Company*.
- Sheldon, E. Russell, Florida Theater Building, St. Petersburg,
E. R. Sheldon.
- Sjostrom, P. Robert G., 252 Halcyon Arcade, Miami,
of *Sjostrom & Arner*.
- Smoak, Paul R., St. James Building, Jacksonville,
Paul R. Smoak.
- Tilton, Frederic A. (Mich.), Barnett National Bank Building, Jacksonville,
of *Haskins & Sells*.
- Turnburke, Harry Milton, Manson Arcade, Clearwater,
H. M. Turnburke.
- Valdes, James F., Professional Building, Bradenton,
James F. Valdes.

GEORGIA—

- Abbott, Benjamin Franklin (Ind.), P. O. Box 1072, Atlanta,
Benjamin Franklin Abbott.
- Anderson, James E., Rhodes-Haverty Building, Atlanta,
of *Anderson & Jordan*.
- Black, Dameron, First National Bank, Atlanta,
Vice-President, *The First National Bank of Atlanta*.
- Branch, Thomas West, 551 Page Avenue, N. E., Atlanta,
Thomas W. Branch.
- Brown, William J., 1285 Oxford Road, N. E., Atlanta.
- Carter, William J., Citizens and Southern National Bank Building, Atlanta,
of *Mount & Carter*.
- Cook, Cecil Edward, P. O. Box 305, Marietta,
with *Haskins & Sells*.
- Davis, Lewis L., Trust Company of Georgia, Atlanta,
Assistant Secretary, *Trust Company of Georgia*.

GEORGIA—Continued

- Dawson, Clifford R., Wm. Oliver Building, Atlanta,
of *Dawson & Osborn.*
- Dillard, Richard M., Jackson Building, Gainesville,
Richard M. Dillard.
- Gardner, Hilary H., 22 Marietta Street Building, Atlanta,
of *F. W. Lafrentz & Company.*
- Geoghegan, Brooks, Macon Savings Bank Building, Macon,
of *Geoghegan & Norris.*
- Gottenstrater, E. W., Candler Building, Atlanta,
with *Touche, Niven & Company.*
- Hamilton, George B., State Capitol, Atlanta,
Treasurer, *State of Georgia.*
- Harris, Byron P., Candler Building, Atlanta,
of *Arthur F. Morton & Company.*
- Ives, Stephen B., Healey Building, Atlanta,
with *Lybrand, Ross Bros. & Montgomery.*
- Larned, Mark V., P. O. Box 2207, Atlanta,
Mark V. Larned.
- Lee, Sydney T., Realty Building, Savannah,
of *Eaton, Saussy & Company.*
- Loflin, William Franklin, Columbus Bank and Trust Building, Columbus,
of *Wm. F. Loflin & Company.*
- Markwalter, Victor, Southern Finance Corporation Building, Augusta,
Victor Markwalter.
- Meadows, Prentice L., Red Rock Building, Atlanta,
Prentice L. Meadows.
- Meyer, Henry F., Realty Building, Savannah,
Henry F. Meyer.
- Newton, Clarence S. (Miss.), Cogdell,
Secretary, *Better Rosin Company.*
- Nixon, Francis C., Huber Building, Moultrie,
with *E. S. McDowell, Jr.*
- Norris, Albert L., Macon Savings Bank Building, Macon,
of *Geoghegan & Norris.*
- Osborn, William R., Wm. Oliver Building, Atlanta,
of *Dawson & Osborn.*
- Respass, James L., First National Bank Building, Atlanta,
of *Respass & Respass.*
- Respass, Thomas S., First National Bank Building, Atlanta,
of *Respass & Respass.*
- Saussy, Charles W., Realty Building, Savannah,
of *Eaton, Saussy & Company.*
- Tompkins, Lloyd Livingston, Healey Building, Atlanta,
of *Haskins & Sells.*
- Williams, T. Ernest, Jr., First National Bank Building, Atlanta,
of *Hayles & Williams.*

IDAHO—

- Diehl, Louis F., Interurban Building, Boise,
of *Boise Business University.*

IDAHO—Continued

- Fox, Elmer W., Eastman Building, Boise,
Elmer W. Fox.
- Joiner, Truman, Eastman Building, Boise,
with *Elmer W. Fox.*
- McCarty, Marvin, Sonna Building, Boise,
of *George B. Middleton & Company.*
- Middleton, George B., Sonna Building, Boise,
of *George B. Middleton & Company.*
- Munro, James, First National Bank Building, Boise,
James Munro.
- Robinson, Jeremiah W., First National Bank Building, Boise,
Jeremiah W. Robinson.
- Van Deusen, Clarence, P. O. Box 1193, Boise.

ILLINOIS—

- Aitchison, Robert J., 596 Lincoln Avenue, Glencoe,
of *Robert J. Aitchison & Company.*
- Archer, LaVerne, 231 South LaSalle Street, Chicago,
with *Continental Illinois National Bank & Trust Company.*
- Bagley, George R., 120 South LaSalle Street, Chicago,
of *Bagley, Vega & Company.*
- Bartizal, John R., 75 East Wacker Drive, Chicago,
of *John R. Bartizal & Company.*
- Beatty, Stanley E. (N. C.), 3411 South Michigan Avenue, Chicago,
with *International Accountants Society, Inc.*
- Bergner, R. W., 4101 South Michigan Avenue, Chicago,
with *LaSalle Extension University.*
- Bierly, Stuart J., 5000 East End Avenue, Chicago,
Comptroller, *Essaness Theatres Corporation.*
- Block, Milton D., 140 South Dearborn Street, Chicago,
of *Johnson, Block & Rothing.*
- Blunt, Raymond S. (Ind.), 733 West Sixty-fourth Street, Chicago,
of *Raymond S. Blunt & Company.*
- Boyack, Harry (Wis.), One North LaSalle Street, Chicago,
of *Arthur Young & Company.*
- Brown, Warren Thomas, Citizens Building, Decatur,
with *Gauger & Diehl.*
- Burke, John Edward (Ind.), 208 South LaSalle Street, Chicago,
of *John E. Burke & Company.*
- Burlingame, C. M., 105 West Adams Street, Chicago,
of *Howard Kroehl & Company.*
- Campbell, Andrew L. (Ind.), One North LaSalle Street, Chicago,
of *Arthur Young & Company.*
- Carter, Patrick Joseph, 222 West Adams Street, Chicago,
of *P. J. Carter & Company.*
- Castenholz, William B., 176 West Adams Street, Chicago,
of *William Castenholz & Company.*
- Chamberlain, Henry Thomas, 28 North Franklin Street, Chicago,
with *Loyola University.*

ILLINOIS—Continued

- Chesnutt, Robert Lucien, 208 South LaSalle Street, Chicago,
of *Chesnutt, Murphy & Poole*.
Commiskey, Frank E. (Wis.), 500 North Dearborn Street, Chicago,
Treasurer, *General Box Company*.
Cook, Jonathan B., One North LaSalle Street, Chicago,
of *Jonathan B. Cook & Company*.
Corson, William R., 4317 North Keeler Avenue, Chicago.
Costello, Joseph B. (N. C.), 208 South LaSalle Street, Chicago,
of *Noyes, Costello & Company*.
Crawford, Philo L., 203 North Wabash Avenue, Chicago,
of *P. L. Crawford & Company*.
Cullen, William H. (Iowa), 105 West Monroe Street, Chicago,
of *W. H. Cullen & Company*.
Daines, Harvey C., 5750 Ellis Avenue, Chicago,
Assistant Comptroller and Associate Professor of Accounting,
The University of Chicago.
Delaney, James M. (Ind.), 135 South LaSalle Street, Chicago,
James M. Delaney.
Dingle, Joseph G., First National Bank Building, Ottawa,
Joseph G. Dingle.
Drever, John S. (Wis.), 127 Belle Plaine Avenue, Park Ridge.
Duggan, Raymond A., 35 East Wacker Drive, Chicago,
of *Raymond Duggan & Company*.
Ellis, George P. (Wis.), 7 South Dearborn Street, Chicago,
of *Wolf & Company*.
Evans, Edwin D. (N. C.), 135 South LaSalle Street, Chicago,
with *Arthur Andersen & Company*.
Feiveson, Theodore J., 127 North Dearborn Street, Chicago,
Theodore J. Feiveson.
Filbey, Edward Joseph, 706 Pennsylvania Avenue, Urbana,
with *University of Illinois*.
Finch, Gilbert H., 33 North LaSalle Street, Chicago,
with *George Rossetter & Company*.
Fisher, F. Ralph (Wis.), 105 South LaSalle Street, Chicago,
F. Ralph Fisher.
FitzGerald, Edmund J. (Mass.), First National Bank Building, Chicago,
Edmund J. FitzGerald.
Flershem, Whitney B., 30 North Dearborn Street, Chicago,
of *United States Audit Company*.
Flinn, Bernard W. (Mich.), Manufacturers Bank Building, Rockford,
with *Seidman & Seidman*.
Forward, W. A., 1928 West Forty-sixth Street, Chicago,
with *Chicago Railway Equipment Company*.
Foy, Arphaxad (Mich.), 139 Linden Avenue, Wilmette,
Comptroller, *The Celotex Company*.
Frazer, George E. (Wis.), Board of Trade Building, Chicago,
of *Frazer & Torbet*.
Gadski, Henry (Ind.), 541 West Adams Street, Chicago.
Gallagher, Leo P. (Ind.), 33 North LaSalle Street, Chicago,
of *George Rossetter & Company*.

ILLINOIS—Continued

- Galloway, Joseph W. (Ind.), McCormack Building, Chicago,
of *Security Audit Company of Illinois*.
- Geiger, Gilbert B. (Ind.), Lehmann Building, Peoria,
Gilbert B. Geiger.
- Gilby, Joseph H., 105 West Adams Street, Chicago,
of *Gilby, Penny, Hall & Company*.
- Gilman, Stephen (Wis.), 3411 South Michigan Avenue, Chicago,
Educational Director, *International Accountants Society*.
- Goettsche, H. C., 221 North LaSalle Street, Chicago,
H. C. Goettsche.
- Golman, Joseph J. (Wis.), 33 North LaSalle Street, Chicago,
of *Golman, Brookstone & Company*.
- Gouwens, Estey W. (Ky.), 135 South LaSalle Street, Chicago,
of *Oldham, Gouwens & Sweeney*.
- Grant, Alexander, 7 South Dearborn Street, Chicago,
of *Alexander Grant & Company*.
- Greenhalgh, Daniel (Ind.), One North LaSalle Street, Chicago,
of *J. H. Greenhalgh & Company*.
- Greer, Howard C., 59 East Van Buren Street, Chicago,
with *Institute of American Meat Packers*.
- Gunther, Samuel L., 330 South Wells Street, Chicago,
of *The R. G. B. F. Company*.
- Hale, Clyde C., 105 West Adams Street, Chicago,
of *Lawrence Scudder & Company*.
- Hall, Roy (Ind.), 105 West Adams Street, Chicago,
of *Gilby, Penny, Hall & Company*.
- Heinke, L. H. (Mich.), Bankers Building, Chicago,
Vice-President, *The United Light and Power Company*.
- Hellman, Carl E. (Ind.), 426 United States Court House, Chicago,
with *United States Internal Revenue*.
- Hesse, Earle E., 2101 West Pershing Road, Chicago,
Treasurer, *United States Cold Storage Corporation*.
- Hickey, Rollin M., 208 South LaSalle Street, Chicago,
of *F. W. Lafrentz & Company*.
- Hightower, Bruce C. (Ind.), 33 North LaSalle Street, Chicago,
of *George Rossetter & Company*.
- Himmelblau, David, 110 South Dearborn Street, Chicago,
of *David Himmelblau & Company*.
- Houston, Harry A., 116 East Court Street, Paris,
Harry A. Houston.
- Howard, Lee J. (Okla.), 155 North Clark Street, Chicago,
of *Parker, Howard & Company*.
- Hughes, Evan R. (Ohio), 35 East Wacker Drive, Chicago,
with *The Pure Oil Company*.
- Jackson, Byrne A., 105 West Adams Street, Chicago,
of *Gilby, Penny, Hall & Company*.
- Jackson, Ellis Raymond, 10 South LaSalle Street, Chicago,
with *F. W. Smith & Company*.
- Jahn, Reinhardt G., 208 South LaSalle Street, Chicago,
of *F. W. Lafrentz & Company*.

ILLINOIS—Continued

- Janzen, John A. (Ind.), 10 South LaSalle Street, Chicago,
John A. Janzen.
- Joffe, Max, 105 West Madison Street, Chicago,
of *M. Joffe & Company.*
- Johnson, George P. (Ind.), 10 South LaSalle Street, Chicago,
of *George P. Johnson & Company.*
- Johnson, Iver R. (Ind.), 221 North LaSalle Street, Chicago,
of *Johnson, Atwater & Company.*
- Keller, Albert E. (Colo.), 1818 Lunt Avenue, Rogers Park, Chicago,
Albert E. Keller.
- King, Kenneth R., 33 North LaSalle Street, Chicago,
of *George Rossetter & Company.*
- Kinney, Edward L., 197 South Prairie Street, Jacksonville,
Edward L. Kinney.
- Klapman, Philip A., 127 North Dearborn Street, Chicago,
Philip A. Klapman.
- Kohler, Eric L., 135 South LaSalle Street, Chicago,
with *Arthur Andersen & Company.*
- Kroehl, Howard, 105 West Adams Street, Chicago,
of *Howard Kroehl & Company.*
- Kuhns, Maurice S., 11 South LaSalle Street, Chicago,
of *M. S. Kuhns & Company.*
- Landrud, Joseph C. (Ore.), 6425 North Washtenaw Avenue, Chicago,
with *Montgomery Ward & Company.*
- Langer, Charles H., 332 South Michigan Avenue, Chicago,
President, *Walton School of Commerce.*
- Lauten, Edward P. (Mich.), One LaSalle Street Building, Chicago,
with *Jonathan Cook & Company.*
- Lemley, Rayford W., 134 North LaSalle Street, Chicago,
of *Rayford W. Lemley & Company.*
- Lipscomb, Perry D., 4101 South Michigan Avenue, Chicago,
with *LaSalle Extension University.*
- Love, James W., 7 South Dearborn Street, Chicago,
with *Wolf & Company.*
- Madden, William J. (Wis.), Board of Trade Building, Chicago,
with *Frazer & Torbet.*
- Mahone, Albert W. (N. C.), 120 South LaSalle Street, Chicago,
of *A. W. Mahone & Company.*
- Malecki, Albert S. (Ind.), 6822 North Ashland Avenue, Chicago,
Albert S. Malecki.
- Marek, Lada, 40 North Dearborn Street, Chicago.
- Martin, Chris M., 231 South LaSalle Street, Chicago,
with *Lybrand, Ross Bros. & Montgomery.*
- Mason, William E., Jr. (Ind.), 120 South LaSalle Street, Chicago,
of *William E. Mason, Jr. & Company.*
- McGovern, John Victor, 6012 Cermak Road, Cicero,
of *John V. McGovern & Company.*
- McGuinn, Edward B., Harris Trust Building, Chicago,
of *Haskins & Sells.*

ILLINOIS—Continued

- McLaughlin, Leighton B., 209 South LaSalle Street, Chicago,
of *White, Bower & Prevo*.
- Miller, Homer L., 231 South LaSalle Street, Chicago,
of *Lybrand, Ross Bros. & Montgomery*.
- Millsaps, J. H. (N. C.), 3411 South Michigan Avenue, Chicago,
with *International Accountants Society, Inc.*
- Moeller, William C. (Ind.), 155 North Clark Street, Chicago,
of *The W. E. Long Company*.
- Morey, Lloyd, Administration Building, Urbana,
Comptroller and Professor of Accounting, *The University of Illinois*.
- Munchalfen, Florent Joseph, Elks Building, Joliet,
of *F. J. Munchalfen & Company*.
- Murphy, Flay Louis, 208 South LaSalle Street, Chicago,
of *Chesnutt, Murphy & Poole*.
- Nash, Willis A., Citizens Building, Decatur,
of *Murphey, Nash & Jones*.
- Naven, Ben S., Board of Trade Building, Chicago,
of *Frazer & Torbet*.
- Neill, Charles W., 430 East Ohio Street, Chicago,
C. W. Neill.
- Olson, William Otto, 1180 East Sixty-third Street, Chicago,
of *William Olson & Company*.
- Otto, Walter C. (Ind.), 1800 Roscoe Street, Chicago,
Comptroller, *The Wahl Company*.
- Overlock, Joseph Leslie, 231 South LaSalle Street, Chicago,
Vice President, *Continental Illinois Bank & Trust Company*.
- Packman, Clarence E. (Ind.), 20 North Wacker Drive, Chicago.
- Passmore, Charles O., Board of Trade Building, Chicago,
of *Frazer & Torbet*.
- Payne, Robert E., 105 West Adams Street, Chicago,
of *Lawrence Scudder & Company*.
- Pearson, Val. (Ind.), 111 West Monroe Street, Chicago,
of *Mueller, Pearson & Company*.
- Pedigo, Duncan E. (Conn.), One North LaSalle Street, Chicago,
of *D. E. Pedigo & Company*.
- Penny, J. Leonard, 105 West Adams Street, Chicago,
of *Gilby, Penny, Hall & Company*.
- Pettengill, Paul W., One LaSalle Street Building, Chicago,
of *Paul W. Pettengill & Company*.
- Podolak, Arthur L. (Ind.), Aurora National Bank Building, Aurora,
of *Arthur L. Podolak & Company*.
- Pratt, Jacob Coggin, Jr., 33 North LaSalle Street, Chicago,
with *George Rossetter & Company*.
- Purkiss, Spencer S. (Pa.), 208 South LaSalle Street, Chicago,
with *Main & Company*.
- Quigley, Andrew J. (Wash.), 612 North Michigan Avenue, Chicago,
Andrew J. Quigley.
- Rickbeil, Raymond E., Ridgely-Farmers State Bank Building, Springfield,
Raymond E. Rickbeil.

ILLINOIS—Continued

- Rieg, George S. (Ind.), 203 North Wabash Avenue, Chicago,
with *P. L. Crawford & Company*.
- Robin, Benjamin (N. C.), Conway Building, Chicago,
of *J. E. Carney & Company*.
- Rosenberg, Meyer L., 77 West Washington Street, Chicago,
of *Meyer L. Rosenberg & Company*.
- Rossetter, George W. (Mo.), 33 North LaSalle Street, Chicago,
of *George Rossetter & Company*.
- Roush, Hoyt L., 133 North Wacker Drive, Chicago,
Secretary, *H. Channon Company*.
- Savee, Norman S., 332 South LaSalle Street, Chicago,
Norman S. Savee.
- Sayre, H. Albert, 612 North Michigan Avenue, Chicago,
of *H. A. Sayre & Company*.
- Schmaus, Michael J., 105 West Adams Street, Chicago,
of *Arnold, Himmelblau & Company*.
- Schmidt, John H. (Ind.), care Western Clock Company, La Salle,
with *Western Clock Company*.
- Schuck, E. H., 134 North LaSalle Street, Chicago,
E. H. Schuck.
- Schwartz, George W. (Ind.), 29 South LaSalle Street, Chicago,
of *G. W. Schwartz & Daughter*.
- Scovill, Hiram T., Commerce Building, Urbana,
Head, *Accounting Department, University of Illinois*.
- Shea, Harry F. (Ind.), First National Bank Building, Chicago.
- Smart, Allen Rich, 111 West Monroe Street, Chicago,
of *Allen R. Smart & Company*.
- Smith, Hugh N., Board of Trade Building, Chicago,
of *Hugh N. Smith & Company*.
- Steven, J. Angus, 33 North LaSalle Street, Chicago,
of *Angus Steven & Company*.
- Stewart, Homer C. (Ind.), 706 South Market Street, Hoopeston,
with *Sprague-Sells Corporation*.
- Stewart, William M., care Northern Trust Company, Chicago,
with *Northern Trust Company*.
- Stone, Milon M., 111 West Monroe Street, Chicago,
of *Haskins & Sells*.
- Strand, Clifford E. R., 38 South Dearborn Street, Chicago,
of *Clifford E. Strand & Company*.
- Sunley, William T. (Mich.), 720 North Michigan Avenue, Chicago,
of *Lawrence Scudder & Company*.
- Sutherland, William (Wis.), One North LaSalle Street, Chicago,
of *Arthur Young & Company*.
- Teare, Daniel J., 1044 West Stephenson Street, Freeport,
Treasurer, *Burgess Battery Company*.
- Terry, Joseph Guilford (Ind.), 7 South Dearborn Street, Chicago,
with *Wolf & Company*.
- Terry, Leland E. (Wis.), 1005 Woodlawn Avenue, Des Plaines.

ILLINOIS—Continued

- Theiss, Edwin L., 116 Commerce Building, Urbana,
with *University of Illinois*.
- Thompson, William W., 176 West Adams Street, Chicago,
of *William W. Thompson & Company*.
- Thulin, Frederick A. (Ind.), 105 South LaSalle Street, Chicago,
of *Thulin, Johnson & Fraser*.
- Torbet, Albert W. (Minn.), Board of Trade Building, Chicago,
of *Fraser & Torbet*.
- Tracy, Norman H. (Pa.), 203 North Wabash Avenue, Chicago,
of *P. L. Crawford & Company*.
- Trimarco, Ralph R. (Ind.), 1010 Forest Avenue, Oak Park,
Treasurer, *Grunow Corporation*.
- Utter, Arthur John, (Ind.), 175 West Jackson Boulevard, Chicago,
Arthur J. Utter.
- Wagner, Archibald F. (Minn.), Harris Trust Building, Chicago,
of *Haskins & Sells*.
- Wahlquist, Carl Arnold, 6622 Ellis Avenue, Chicago.
- Ware, DeWitt T. (Va.), One North LaSalle Street, Chicago,
with *Barrow, Wade, Guthrie & Company*.
- Westphal, Harry G., City Hall, Chicago,
with *Finance Department, City of Chicago*.
- Whitworth, Charles R. (Minn.), 10 South LaSalle Street, Chicago,
of *Touche, Niven & Company*.
- Witte, Lester (Ind.), 120 South LaSalle Street, Chicago,
of *Lester Witte & Company*.
- Wolf, George D. (Ind.), 7 South Dearborn Street, Chicago,
of *Wolf & Company*.
- Wolf, Harry Hay (Ind.), 7 South Dearborn Street, Chicago,
of *Wolf & Company*.

INDIANA—

- Bennett, Frederick B., 3412 Salem Street, Indianapolis,
Frederick B. Bennett.
- Boggs, Harry, Electric Building, Indianapolis,
of *Herdrich & Boggs*.
- Chambers, Howard L., Sherland Building, South Bend,
Howard L. Chambers.
- Dedaker, Robert N., Circle Tower, Indianapolis,
Robert N. Dedaker.
- Fick, H. William, J. M. S. Building, South Bend,
of *Willett, Fick & Wharton*.
- Galbraith, Walter C., Electric Building, Indianapolis,
with *Herdrich & Boggs*.
- Gaunt, Charles L., 407 Main Street, South, Dunkirk,
with *Indiana Glass Company*.
- Goedecke, Walter S., 504 Broadway, Gary,
of *The Gary Audit Company*.
- Hartman, Benjamin W., Lincoln Bank Tower, Fort Wayne,
of *Benjamin W. Hartman & Company*.

INDIANA—Continued

- Herdich, O. C., Electric Building, Indianapolis,
of *Herdich & Boggs*.
- Houghton, William H. (Mich.), 1121 East Irvington Avenue, South Bend,
Comptroller, *Bendix Aviation Corporation*.
- Kahl, Marvin P., Illinois Building, Indianapolis,
of *Kahl & Thurman*.
- Kelley, Edward W., 312 Fourth Street, Logansport,
Edward W. Kelley.
- King, Karl Grant, Associates Building, South Bend,
of *King & Crowe*.
- Knox, Marshall G., Chamber of Commerce Building, Indianapolis,
with *George S. Olive & Company*.
- Lloyd, John S., Guaranty Building, Indianapolis,
of *Lloyd & Stevens*.
- Madden, William M., Consolidated Building, Indianapolis,
of *W. M. Madden & Company*.
- McGlone, Ira T., Merchants National Bank Building, Terre Haute,
Ira T. McGlone.
- Olive, George S., Chamber of Commerce Building, Indianapolis,
of *George S. Olive & Company*.
- Painter, Howard W., Fletcher Trust Building, Indianapolis,
Howard W. Painter.
- Pease, W. Curtis (Ohio), Peoples Trust Company Building, Fort Wayne,
of *Pease, Sanford & Reinking*.
- Pritchard, John H., Box 44, Bloomington,
John H. Pritchard.
- Smith, Wilbert A., 316 Ohio Avenue, Muncie,
Manager, *Muncie Lumber Company*.
- Spradling, Birney D., Peoples Bank Building, Indianapolis,
of *Spradling, Carter & Jordan Associates*.
- Thomas, Earl E., Citizens Bank Building, Evansville,
of *Thomas, Bootz & Thomas*.
- Wharton, J. Russell, J. M. S. Building, South Bend,
of *Willett, Fick & Wharton*.
- Willett, Frederick S., J. M. S. Building, South Bend,
of *Willett, Fick & Wharton*.
- Wilson, J. Gardner, 4546 North Pennsylvania, Indianapolis,
J. Gardner Wilson.
- Zimmerman, Harold A., care Ball Brothers Company, Muncie,
with *Ball Brothers Company*.

IOWA—

- Allison, Robert J., Kahl Building, Davenport,
Robert J. Allison.
- Bertholf, E. A., Liberty Building, Des Moines,
of *Bertholf, McClure & Company*.
- Billings, Philip L., Des Moines Building, Des Moines,
of *Billings, Prouty & Company*.

IOWA—Continued

- Brooks, Maurice E., Bank & Insurance Building, Dubuque,
of *M. E. Brooks Company*.
- Eversole, Harold Baker, College of Commerce, Iowa City,
Associate Professor of Accounting, *University of Iowa*.
- Eyman, Herman Leo (Mo.), First National Bank Building, Dodge City,
of *H. L. Eyman & Company*.
- Gage, Edgar S., Foresters Building, Mason City,
Edgar S. Gage.
- Goldberg, Louis S., Commerce Building, Sioux City,
Louis S. Goldberg.
- Hammarstrom, Albert H., 112 Main Avenue, Clinton,
Albert H. Hammarstrom.
- Larson, John P., Iowa National Bank Building, Des Moines,
of *J. P. Larson & Company*.
- McGladrey, Ira B., Merchants National Bank Building, Cedar Rapids,
of *The I. B. McGladrey Company*.
- Muehle, Louis J., Securities Building, Des Moines,
of *Louis J. Muehle & Company*.
- Parker, George, Marks Building, Des Moines,
of *George Parker & Associates*.
- Peterson, Fred J., Insurance Exchange Building, Des Moines,
of *Wolf & Company*.
- Prouty, Edwin G., Des Moines Building, Des Moines,
of *Billings, Prouty & Company*.
- Shubb, Myer (Minn.), 214 Pearl Street, Sioux City,
Secretary, *Kaplan Wholesale Grocer Company*.
- Winter, Sidney Graham, College of Commerce, Iowa City,
Professor and Head, *Division of Accounting, University of Iowa*.

KANSAS—

- Gifford, Harley W., New England Building, Topeka,
of *Brelsford & Gifford Company*.
- Moberly, William H., Wheeler-Kelly-Hagny Building, Wichita,
of *Lunsford, Barnes & Company*.
- Newman, William T., Columbian Building, Topeka,
of *W. T. Newman & Company*.
- Pettijohn, Carl, Ellis-Singleton Building, Wichita,
Carl Pettijohn.
- Simmons, Roy N., Brown Building, Abilene,
of *Anderson & Simmons*.
- Sinderson, Samuel Wright, Brotherhood Block, Kansas City,
S. W. Sinderson.
- Smith, Vincent A. (Okla.), Wheeler-Kelly-Hagny Building, Wichita,
with *Lunsford, Barnes & Company*.
- Spurrier, Stanley, Beacon Building, Wichita,
of *Spurrier & Wood*.
- Stevenson, Cliff C., Commerce Building, Pittsburg,
Cliff C. Stevenson.

KENTUCKY—

- Bennett, Henry H., Totz, Harlan County,
Henry H. Bennett.
- Brown, J. Bernard, Washington Building, Louisville,
of *Brown & Imhof.*
- Christen, Albert, Rural Route, Shively,
with *Farm Credit Administration.*
- Cotton, William, Kentucky Home Life Building, Louisville,
of *Cotton & Eskew.*
- Escott, C. R., Lincoln Bank Building, Louisville,
of *Escott, Grogan & Company.*
- Eskew, Sam W., Kentucky Home Life Building, Louisville,
of *Cotton & Eskew.*
- Flanders, Cecil E. (Ohio), 318 Stelz Avenue, Louisville,
Registrar, *Federal Land Bank of Louisville.*
- Fortune, Helen Hifner, City Bank Building, Lexington,
of *W. A. Hifner, Jr.*
- Gardiner, Clinton F. (Ohio), 1730 Holman Street, Covington,
Clinton F. Gardiner.
- Grogan, W. Waller, Lincoln Bank Building, Louisville,
of *Escott, Grogan & Company.*
- Hagan, P. W., Kentucky Home Life Building, Louisville,
with *Cotton & Eskew.*
- Hartman, William H., Columbia Building, Louisville,
of *Humphrey, Robinson & Company.*
- Henry, Buell E., Hilliard Building, Louisville,
of *Meldrum & Meldrum.*
- Hifner, William A., Jr., City Bank Building, Lexington,
W. A. Hifner, Jr.
- Imhof, Irvin W., Washington Building, Louisville,
of *Brown & Imhof.*
- Meany, James Russell, Cook Building, Bowling Green,
James Russell Meany.
- Meldrum, George F., Hilliard Building, Louisville,
of *Meldrum & Meldrum.*
- Miller, Robert, Columbia Building, Louisville,
of *Humphrey, Robinson & Company.*
- Parker, C. Palmer (Ala.), Heyburn Building, Louisville,
with *Lybrand, Ross Bros. & Montgomery.*
- Petot, John S., Marion E. Taylor Building, Louisville,
of *Waldman, Petot & Company.*
- Schuler, Thad J., Washington Building, Louisville,
with *Brown & Imhof.*
- Thompson, Albert C., Kentucky Home Life Building, Louisville,
Albert C. Thompson.
- Thorburn, Edwin F., Newport Finance Building, Newport,
Edwin F. Thorburn.
- Turner, Bradley O'Connell, Columbia Building, Louisville,
with *Humphrey, Robinson & Company.*

KENTUCKY—Continued

Waldman, Max, Marion E. Taylor Building, Louisville,
of *Waldman, Petot & Company*.

Yeager, L. C. J., Louisville Trust Building, Louisville,
of *Yeager & White*.

LOUISIANA—

Appolonio, Eugene J., Queen and Crescent Building, New Orleans,
with *Mente & Company, Inc.*

Barry, Denis A., Masonic Temple, New Orleans,
Denis A. Barry.

Barton, Meyer, Carondelet Building, New Orleans,
of *Barton, Pilie & Sere*.

Bienvenu, Emile, Whitney Bank Building, New Orleans,
Emile Bienvenu.

Bourgeois, Sidney S., Jr., American Bank Building, New Orleans,
of *Sidney S. Bourgeois & Company*.

Carriere, Charles M., 2306 Columbus Street, New Orleans,
with *The Southern Cotton Oil Company*.

Conroy, George E., Hibernia Bank Building, New Orleans,
with *Haskins & Sells*.

deVerges, Edward Joseph, Whitney Building, New Orleans,
Edward J. deVerges.

Dinkelspiel, Edward A., 8236 Apricot Street, New Orleans,
with *City of New Orleans*.

Dubourg, Thomas A., Pere Marquette Building, New Orleans,
of *J. Y. Fauntleroy & Company*.

Eglin, Ralph B., Giddens-Lane Building, Shreveport,
of *Viser & Eglin*.

Ehrlicher, Joseph G., 1302 Monroe Street, New Orleans,
with *William B. Jones & Company*.

Eversmeyer, Walter H., American Bank Building, New Orleans,
Walter H. Eversmeyer.

Ferry, Henry L., Canal Bank Building, New Orleans,
Hy. L. Ferry.

Goldman, Myron M., Whitney Building, New Orleans,
Myron M. Goldman.

Hightower, J. D., Covington.

Hughes, Richard J., Giddens-Lane Building, Shreveport,
R. J. Hughes.

Jacobs, Henry, Pere Marquette Building, New Orleans,
Henry Jacobs.

Jones, William B., Canal Bank Building, New Orleans,
of *William B. Jones & Company*.

Jumonville, Henry J., Hibernia Building, New Orleans,
of *Haskins & Sells*.

Kellner, Walter E., Auditing Department, R. F. C., New Orleans,
with *Reconstruction Finance Corporation*.

LOUISIANA—Continued

- LeGardeur, Rene J., Baronne Building, New Orleans,
of *R. J. LeGardeur & Company*.
- Lind, William, 2000 Peniston Street, New Orleans.
- Miller, Henry J., Maritime Building, New Orleans,
of *Caballero & Miller*.
- Moret, Lucien J., Whitney Building, New Orleans,
of *F. W. Lafrentz & Company*.
- Morgan, H. H., Guaranty Bank Building, Alexandria,
with *J. W. Beasley*.
- Murphy, John D., Maritime Building, New Orleans,
John D. Murphy.
- Pasquier, Claude M., Slattery Building, Shreveport,
of *Calbert & Pasquier*.
- Pendleton, Neal F., Hibernia Building, New Orleans,
with *Haskins & Sells*.
- Peyroux, John A., Jr., American Bank Building, New Orleans,
of *J. K. Byrne & Company*.
- Pilie, Louis H., Carondelet Building, New Orleans,
of *Barton, Pilie & Sere*.
- Piske, Andreus A., 8735 Marks Street, New Orleans,
Auditor, *W. G. Coyle & Company, Inc.*
- Robbert, William H., Carondelet Building, New Orleans,
William H. Robbert.
- Ruhl, George A., Reymond Building, Baton Rouge,
G. A. Ruhl.
- Ryniker, S. W., Carondelet Building, New Orleans,
S. W. Ryniker.
- Sandoz, C. C., Audubon Building, New Orleans,
C. C. Sandoz.
- Seemann, Charles L., Carondelet Building, New Orleans,
Charles L. Seemann.
- Sere, Darby, Carondelet Building, New Orleans,
of *Barton, Pilie & Sere*.
- Shea, John Charles, Whitney Building, New Orleans,
with *Whitney National Bank*.
- Smith, Archie M., Hibernia Building, New Orleans,
Archie M. Smith.
- Treadwell, George A., Union Building, New Orleans,
with *Peat, Marwick, Mitchell & Company*.
- Viser, Harry L., Giddens-Lane Building, Shreveport,
of *Viser & Eglin*.
- Ward, Jackson P., Whitney Building, New Orleans,
of *R. V. Whittaker & Company*.
- Williams, Thomas Auvray, Whitney Building, New Orleans,
of *F. W. Lafrentz & Company*.
- Youngman, Frank, Baronne Building, New Orleans,
of *R. J. LeGardeur & Company*.

MAINE—

- Foss, Chester M., Chapman Building, Portland,
of *Chester M. Foss & Company*.
Gould, Fred Robert, P. O. Box 17, Standish.
Graffam, George M., 415 Congress Street, Portland,
George M. Graffam.
Jordan, Chester A., Fidelity Building, Portland,
of *Jordan & Jordan*.
Millett, Richard M., 465 Congress Street, Portland,
of *Millett, Fish & Dresser*.
Rhodes, Richard A., 45 Water Street, Portland,
with *Burnham & Morrill Company*.

MARYLAND—

- Benson, James Lemon, Munsey Building, Baltimore,
of *Wooden & Benson*.
Black, Robert W., Garrett Building, Baltimore,
of *Black & Company*.
Black, Wilmer, Garrett Building, Baltimore,
of *Black & Company*.
Burke, Henry G., Munsey Building, Baltimore,
of *Burke, Londsberg & Gerber*.
Creel, Sewell R., Wareham Building, Hagerstown,
Sewell R. Creel.
Croggon, Charles Carroll, Calvert Building, Baltimore,
of *Haskins & Sells*.
Gillespie, William A., Court Square Building, Baltimore,
of *William A. Gillespie & Company*.
Hall, Charles O., Fidelity Building, Baltimore,
Charles O. Hall.
Hehl, Charles L., 3109 Edmondson Avenue, Baltimore,
of *Baltimore Audit Company*.
Jenkel, Julian A., American Building, Baltimore,
Julian A. Jenkel.
Johnson, Harlan, Calvert Building, Baltimore,
of *Harlan Johnson, Davis & Osborne*.
King, M. Herbert, Calvert Building, Baltimore,
with *Haskins & Sells*.
Logue, H. Cleveland, American Building, Baltimore,
of *H. Cleveland Logue & Company*.
Macnab, John Brown, First National Bank Building, Baltimore,
of *Hatter & Macnab*.
Meade, Arthur Chew, Union Trust Building, Baltimore,
Deputy State Auditor.
Phipps, S. Howard, Title Building, Baltimore,
S. Howard Phipps.
Rudo, Max, American Building, Baltimore,
of *Eagan & Rudo*.

MARYLAND—Continued

- Schnepfe, Howard A., Baltimore Trust Building, Baltimore,
H. A. Schnepfe.
- Shallenberger, Frank A., Eutaw and Saratoga Streets, Baltimore,
Comptroller, *Brager-Eisenberg, Inc.*
- Shipley, Edward G., Garrett Building, Baltimore,
of *Black & Company.*
- Slaybaugh, George E., Wareham Building, Hagerstown,
George E. Slaybaugh.
- Spamer, Henry Edward, American Building, Baltimore,
of *Bartels & Spamer.*
- Spears, Harry E., First National Bank Building, Baltimore,
Vice-President and Comptroller, *Commercial Credit Company*
- Staples, Lee E., Calvert Building, Baltimore,
Lee E. Staples.
- Stegman, Edward J., Mercantile Trust Building, Baltimore,
of *Stegman, House & Company.*
- Unger, J. Elvin, Stickell Building, Hagerstown,
J. Elvin Unger.

MASSACHUSETTS—

- Albee, Herbert H., Exchange Building, Boston,
of *Amos D. Albee, Son & Company.*
- Anderson, Fred Charles, 39 Temple Street, Arlington,
of *Fred C. Anderson & Company.*
- Antoine, Frederick S., 148 State Street, Boston,
Frederick S. Antoine.
- Apperson, Walter H., Masonic Building, New Bedford,
of *Francis & Apperson.*
- Barb, Thomas V. (R. I.), 80 Federal Street, Boston,
with *Haskins & Sells.*
- Barry, John J., 18 Tremont Street, Boston,
of *John J. Barry & Company.*
- Batchelder, Harold P., 303 Lafayette Street, Salem,
with *Haskins & Sells.*
- Bechtel, Harold H., 80 Federal Street, Boston,
Harold H. Bechtel.
- Belknap, Roscoe H., 100 Summer Street, Boston.
- Belson, Samuel L., 11 Beacon Street, Boston,
Samuel L. Belson.
- Bishop, George Lester, 68 Devonshire Street, Boston,
of *Stover & Bishop.*
- Blandford, George M. (N. H.), 45 Lyndhurst Street, Dorchester,
George M. Blandford.
- Bollong, Elbridge A., 50 State Street, Boston,
of *Stewart, Watts & Bollong.*
- Brown, Albert, 75 Federal Street, Boston,
of *Patterson & Brown.*
- Butler, William (Mich.), 105 Nonantum Street, Newton,
Retired from practice.

MASSACHUSETTS—Continued

- Carven, Rupert S., 56 Baldwin Street, Charlestown,
with *Municipal Securities Service*.
- Chalfin, Harry, 141 Milk Street, Boston,
with *The James W. Eadie Company*.
- Claff, William, 27 School Street, Boston,
William Claff.
- Cohen, Herman B. (N. H.), 84 State Street, Boston,
of *Herman B. Cohen & Company*.
- Comins, Edward P., 200 Devonshire Street, Boston,
Edward P. Comins.
- Crowley, Patrick F., Security Trust Building, Lynn,
of *Patrick F. Crowley & Company*.
- Davis, Herbert T., 80 Federal Street, Boston,
of *Elliott, Davis & Company*.
- Densmore, Louis E., 31 Bedford Street, Boston,
Louis E. Densmore.
- Descoteaux, George N., 10 High Street, Boston,
George N. Descoteaux.
- Dillman, Joseph F., 11 Pleasant Street, Worcester,
of *Audit Company of New England*.
- Doubleday, Edwin C., 1200 Main Street, Springfield,
of *Doubleday, Burnett & Snow*.
- Dysart, Hugh, 89 State Street, Boston,
Hugh Dysart.
- Edwards, Truman C., Statler Building, Boston,
of *Truman G. Edwards & Son, Inc.*
- Elcock, Thomas M., 80 Federal Street, Boston,
Thomas M. Elcock.
- Elliott, James H., 40 Court Street, Boston,
of *Gove, Elliott & Kelly*.
- Farquhar, Herbert G., 293 Bridge Street, Springfield,
of *Herbert G. Farquhar & Company*.
- Farrington, John C. (N. H.), 40-48 Lee Street, Lowell.
- Feingold, Sydney B., Slater Building, Worcester,
with *Joseph B. Cohan & Associates*.
- Fox, James J., Little Building, Boston,
of *Fox, Gill & O'Brien*.
- French, Earle M., 100 Summer Street, Boston,
of *Herbert F. French & Company*.
- Gale, Charles, 294 Washington Street, Boston,
Charles Gale.
- Gibbs, Edward, Jr., One Beacon Street, Boston,
of *Gibbs, Dean & Company*.
- Glunts, James D., 31 Milk Street, Boston,
of *James D. Glunts & Company*.
- Goodman, Morris, 31 Milk Street, Boston,
of *Morris Goodman & Company*.
- Griswold, Ernest H., One Federal Street, Boston,
of *E. H. Griswold & Company*.

MASSACHUSETTS—Continued

- Hall, James W., 80 Federal Street, Boston,
of *F. W. Fafrentz & Company*.
- Hawkins, Lester G., 131 State Street, Boston,
of *Edward Steacie & Company*.
- Hayes, William E., 60 Congress Street, Boston,
of *William E. Hayes & Company*.
- Helman, Simon J., 40 Broad Street, Boston,
of *S. J. Helman & Company*.
- Hobson, Dorothy M., 160 State Street, Boston,
Assistant Treasurer, *Pepperell Manufacturing Company*.
- Kessler, Harry I., 73 Tremont Street, Boston,
Harry I. Kessler.
- King, Edwin H., 10 High Street, Boston,
with *Gabriel Sanger & Company*.
- Kirk, Francis P., Statler Building, Boston,
Francis P. Kirk.
- Lally, Francis J., 88 Palfrey Road, Belmont,
Francis J. Lally.
- Lawson, Albert H., 281 Summer Street, Boston,
with *Farm Credit Administration*.
- Leonard, John J., 7 Willow Street, Lynn,
John J. Leonard.
- LeVine, Joseph, 333 Washington Street, Boston,
of *Joseph LeVine & Company*.
- Lindsay, Maurice M., 921 Boylston Street, Boston,
with *Bentley School of Accounting and Finance*.
- Lubets, Robert, 185 Devonshire Street, Boston,
of *Lubets & Lubets*.
- Lucas, Homer Atwood, 327 Burncoat Street, Worcester,
with *Jefferson Manufacturing Company*.
- Mahoney, Joseph C., 19 Columbine Road, Milton,
with *Ludlow Manufacturing Company*.
- Mann, Harvard L., 60 State Street, Boston,
of *Spark, Mann & Company*.
- McConnell, Edwin E. (N. H.), care Norton Company, Worcester,
Assistant Comptroller, *Norton Company*.
- McGuire, Clarence W., 75 State Street, Boston,
C. W. McGuire.
- Messinger, Frank Brewster, State Mutual Building, Worcester,
Frank B. Messinger.
- Montgomery, John, 110 State Street, Boston,
John Montgomery.
- Moore, George W., 627 Main Street, Worcester,
George W. Moore.
- Moore, J. Edward, 7 North Sixth Street, New Bedford,
J. Edward Moore.
- Morgan, Walter S., 10 State Street, Boston,
of *Morgan & Morgan*.

MASSACHUSETTS—Continued

- Moyer, Aaron J., 100 North Street, Pittsfield,
Aaron J. Moyer.
- Moyer, Orlando C., 201 Devonshire Street, Boston,
of *Orlando C. Moyer & Company.*
- Murphy, Bartholomew J., 507 Main Street, Worcester,
of *Crosby & Murphy.*
- Nowell, Ames, Ames Building, Boston,
Ames Nowell.
- Peers, Kester J., 294 Washington Street, Boston,
Kester J. Peers.
- Peisch, Archie M. (N. H.), 131 State Street, Boston,
of *Peisch, Angell & Company.*
- Philbrick, Hazen P., 101 Milk Street, Boston,
of *Waldron H. Rand & Company.*
- Pollay, Irving (N. H.), 80 Federal Street, Boston.
- Pollay, Joseph M. (N. H.), 150 Ocean Street, Lynn.
- Potter, Maurice, 10 State Street, Boston,
Maurice Potter.
- Pride, Edwin L., 40 Central Street, Boston,
of *Edwin L. Pride & Company.*
- Pride, E. Ober, 40 Central Street, Boston,
of *Edwin L. Pride & Company.*
- Remmele, Ferdinand C., Rice Building, Natick,
F. C. Remmele.
- Roche, Michael J., 19 Crown Street, Milton,
with *Lever Brothers Company.*
- Rowsom, Francis H., Bickford & Center Streets, Boston,
Treasurer, *Thomas G. Plant Corporation.*
- Sanger, Gabriel, 10 High Street, Boston,
of *Gabriel Sanger & Company.*
- Sargent, Henry E., 418 Essex Street, Salem,
with *Hawthorne Institute.*
- Saunders, David B., 100 Summer Street, Boston,
of *Herbert F. French & Company.*
- Sawyer, Charles P., First National Bank Building, New Bedford,
of *Sawyer & Murphy.*
- Sawyer, Warren G., 40 Central Street, Boston,
with *Edwin L. Pride & Company.*
- Selsberg, Benjamin, 10 High Street, Boston,
of *Selsberg & Bayard.*
- Setchell, Morton E., 294 Washington Street, Boston,
Morton E. Setchell.
- Sieve, Leo J., One State Street, Boston,
of *Leo J. Sieve & Company.*
- Solomon, Frank, 40 Broad Street, Boston,
of *Frank Solomon & Company.*
- Sparrow, Gustavus H., 131 State Street, Boston,
of *Sparrow & Company.*

MASSACHUSETTS—Continued

- Stanwood, Charles E., 150 Congress Street, Boston,
of *Charles E. Stanwood & Sons, Inc.*
- Starr, Max, 19 Milk Street, Boston,
Max Starr.
- Steacie, Edward, 131 State Street, Boston,
of *Edward Steacie & Company.*
- Stebbins, Herbert A., 1190 Adams Street, Dorchester,
Treasurer, *Mason-Neilan Regulator Company.*
- Stewart, Andrew, 50 State Street, Boston,
of *Stewart, Watts & Bollong.*
- Stidstone, George W., 10 Post Office Square, Boston,
Treasurer, *Bigelow, Kent, Willard & Company, Inc.*
- Strand, Carl William, P. O. Box 157, West Groten,
with *William Skinner & Sons.*
- Sweet, Homer N., 80 Federal Street, Boston,
of *Lybrand, Ross Bros. & Montgomery.*
- Taylor, Percy W., 42 Lynde Avenue, Melrose,
Percy W. Taylor.
- Thunberg, Frank J., 89 State Street, Boston,
of *Frank J. Thunberg & Company.*
- Tierney, William E., Coombs Building, Haverhill,
William E. Tierney.
- Uhl, Austin O., 169 High Street, Boston,
with *Waldorf System, Inc.*
- Urquhart, Etta M., One Federal Street, Boston,
of *Robert Douglas & Company.*
- Vaccaro, A. Ralph, 40 Court Street, Boston,
A. Ralph Vaccaro.
- Wald, Harold, 262 Washington Street, Boston,
of *Harold Wald & Company.*
- Walter, Francis H. E., 50 Congress Street, Boston,
of *Hartshorn & Walter.*
- Wasserman, Leo, 53 State Street, Boston,
of *Leo Wasserman & Company.*

MICHIGAN—

- Ayling, William U., 215 Highland Avenue, Detroit,
W. U. Ayling.
- Bailey, George D., National Bank Building, Detroit,
of *Ernst & Ernst.*
- Ball, William H., National Bank Building, Detroit,
of *W. H. Ball & Company.*
- Barr, Edward J., Book Building, Detroit,
with *Lybrand, Ross Bros. & Montgomery.*
- Barrett, Arnold L., National Bank Building, Detroit,
of *Ernst & Ernst.*
- Bartrop, James W., Dime Bank Building, Detroit,
of *Peat, Marwick, Mitchell & Company.*

MICHIGAN—Continued

- Berkey, Seymour R., Grand Rapids National Bank Building, Grand Rapids,
of *Lawrence Scudder & Company*.
- Bernard, Walter V., Curtis Building, Detroit,
of *Finney, Bernard & Company*.
- Berry, Leo A., Barlum Tower, Detroit,
of *Berry & Moran*.
- Boekle, Otto I., Union Guardian Building, Detroit,
Otto I. Boekle.
- Bonczak, Adam E., 381 Elmhurst Avenue, Highland Park,
Adam E. Bonczak.
- Briggs, Robert P., State Savings Bank Building, Ann Arbor,
of *F. E. Ross & Company*.
- Bullock, Cyril N., National Bank Building, Detroit,
of *Haskins & Sells*.
- Burleson, Harry W., National Bank Building, Detroit,
with *Ernst & Ernst*.
- Butler, Ernest B., Penobscot Building, Detroit,
of *Butler, Holt & Company*.
- Campbell, Alpha J., Reynolds Building, Jackson,
of *A. J. Campbell & Company*.
- Cassel, Charles T., Lawyers Building, Detroit,
of *C. T. Cassel & Company*.
- Clinton, Robert E., National Bank Building, Detroit,
of *Robert E. Clinton & Company*.
- Collins, Kins S., United Savings Bank Building, Detroit,
Kins Collins.
- Duncan, Albert E., Donovan Building, Detroit,
of *A. E. Duncan & Company*.
- Dyer, Carter H., Board of Commerce Building, Saginaw,
Carter H. Dyer.
- Egan, Gilbert V. (Ill.), 14250 Plymouth Road, Detroit,
with *Kelvinator Corporation*.
- Elsholz, William J., Book Tower, Detroit,
of *Parker, Davidson & Elsholz*.
- Evans, Thomas H., Dime Bank Building, Detroit,
of *Evans Audit Company*.
- Ferguson, William M., Fisher Building, Detroit,
William M. Ferguson.
- Fletcher, Ernest H., Book Tower, Detroit,
of *Staub, Fletcher & Van Tiffin*.
- Gibbs, George R., Transportation Building, Detroit,
George R. Gibbs.
- Gies, Fred T., Insurance Exchange Building, Detroit,
of *Hawkins, Gies & Company*.
- Goodsell, Nelson J., Book Building, Detroit,
with *Horwath & Horwath*.
- Grainger, Robert, Grand Rapids Trust Building, Grand Rapids,
with *Ernst & Ernst*.

MICHIGAN—Continued

- Gross, Rudolph J., 4600 Woodward Avenue, Detroit,
with *The Moto-Mower Company*.
- Grundy, Albert J., Dime Bank Building, Detroit,
of *Grundy Audit Company*.
- Harrington, John E., Penobscot Building, Detroit,
John E. Harrington.
- Harris, Charles K., Griswold Building, Detroit,
Charles K. Harris.
- Harris, Max D., Olds Tower, Lansing,
of *Jerome & Harris Company*.
- Hartman, Philip E., Bearinger Building, Saginaw,
with *William F. Robins*.
- Hummel, Joseph H., Michigan Trust Building, Grand Rapids,
Joseph H. Hummel.
- Isenberg, William B., Barlum Tower, Detroit,
of *Isenberg, Purdy & Company*.
- Johnson, Hilmer E., 1011 First Avenue, North, Escanaba,
Hilmer E. Johnson.
- Jones, Frank H., 4 Stevens Block, Port Huron,
Frank H. Jones.
- Juengel, Lloyd G., 101 North Sycamore Street, Lansing,
with *Michigan Securities Commission*.
- Kaywood, Roy T., 411 Michigan Avenue, West, Jackson,
of *Kaywood & Halsey*.
- Keays, Roland B., Dime Bank Building, Detroit,
of *Evans Audit Company*.
- Kimball, Donald M., Penobscot Building, Detroit,
with *Barrow, Wade, Guthrie & Company*.
- Knappe, Raymond F., Peoples National Bank Building, Grand Rapids,
with *Seidman & Seidman*.
- Knight, James Wellington, Penobscot Building, Detroit,
James Wellington Knight.
- Koebbe, Clarence H., National Bank Building, Detroit,
with *Ernst & Ernst*.
- Laux, Cletus M., Union Guardian Building, Detroit,
of *Lawrence Scudder & Company*.
- Leland, Glenn H., David Stott Building, Detroit,
Glenn H. Leland.
- Lepp, Louis B. (La.), Federal Building, Detroit,
Internal Revenue Agent, *Detroit Division*.
- Leyhan, John P., Dime Bank Building, Detroit,
John P. Leyhan.
- Lynch, Cornelius J., Eaton Tower, Detroit,
C. J. Lynch.
- Lynn, Ray C., Hollister Building, Lansing,
Ray C. Lynn.
- Lyons, Coleburke, Lafayette Building, Detroit,
Coleburke Lyons.

MICHIGAN—Continued

- Maihofer, Raymond C., Hackley Union Bank Building, Muskegon,
of *Maihofer & Moore*.
- McGinley, Lee, First National Bank Building, Marquette,
of *Lawrence Scudder & Company*.
- Merz, Herman, Majestic Building, Detroit,
Herman Merz.
- Miller, Louis P., David Stott Building, Detroit,
of *The L. P. Miller Company*.
- Mills, Harold A., 1195 Philip Avenue, Ann Arbor,
with *United States Government*.
- Moore, C. Claire, Hackley Union Bank Building, Muskegon,
of *Maihofer & Moore*.
- Morrison, John D., Savings Bank Building, Marquette,
of *Morrison Audit Company*.
- Morton, Oliver H., Majestic Building, Detroit,
of *Morton & Morton*.
- Mounteer, Carlyle E., David Stott Building, Detroit,
of *Mounteer, Wyllie & Company*.
- Mounteer, Harold G., 8100 East Jefferson Avenue, Detroit,
Harold G. Mounteer.
- Nielsen, Ludvig Corfitz, City National Bank Building, Battle Creek,
Ludvig Corfitz Nielsen.
- Oakes, Neil W., Bearinger Building, Saginaw,
with *William F. Robins*.
- O'Loughlin, Harry M., Free Press Building, Detroit,
with *Estate of James McMillan*.
- Parker, Crescent A., Book Tower, Detroit,
of *Parker, Davidson & Elsholz*.
- Paton, William A., State Savings Bank Building, Ann Arbor,
of *F. E. Ross & Company*.
- Peirce, Eugene C., 1805 Mt. Elliott Avenue, Flint,
Eugene C. Peirce.
- Pheney, Edward T., National Bank Building, Detroit,
Edward T. Pheney.
- Purdy, Arthur S., Barlum Tower, Detroit,
of *Isenberg, Purdy & Company*.
- Rannie, Robert W., Buhl Building, Detroit,
of *Miller, Bailey & Company*.
- Resseguie, Leslie J., Stormfeltz-Loveley Building, Detroit,
Leslie J. Resseguie.
- Reynolds, Perry J., P. O. Box 225, Pontiac,
Perry J. Reynolds.
- Rice, Duncan, American National Bank Building, Kalamazoo,
of *Lawrence Scudder & Company*.
- Ringo, Charles R. (Calif.), Federal Building, Detroit,
with *United States Internal Revenue*.
- Robins, William Francis, Bearinger Building, Saginaw,
William F. Robins.

MICHIGAN—Continued

- Rosenthaler, Marx P., National Bank Building, Detroit,
of *Rosenthaler, Shekell & Company*.
- Ross, Francis E., State Savings Bank Building, Ann Arbor,
of *F. E. Ross & Company*.
- Rowland, William C., Union Guardian Building, Detroit,
of *Audit Company of Michigan*.
- Russell, Donald M., Book Building, Detroit,
of *Lybrand, Ross Bros. & Montgomery*.
- Rutten, Earl G., Guaranty Building, Detroit,
of *E. G. Rutten & Company*.
- Ryden, Victor E., Union Industrial Building, Flint,
of *Dupuis & Ryden*.
- Schneider, Louis, Barlum Tower, Detroit,
of *Schneider & Walter*.
- Scott, Harold W., National Bank Building, Detroit,
with *Haskins & Sells*.
- Seidman, Frank E., Peoples National Bank Building, Grand Rapids,
of *Seidman & Seidman*.
- Shultus, Walter H., 400 Michigan Street, N. E., Grand Rapids,
Walter H. Shultus.
- Smith, David, Union Guardian Building, Detroit,
of *Smith, McKay & Company*.
- Smith, Edward W., Fox Building, Detroit,
Edward W. Smith.
- Snell, Le Roy A., 4013 Bewick Avenue, Detroit,
Le Roy A. Snell.
- Soderman, Axel S., Book Building, Detroit,
of *Soderman & Brennan*.
- Springer, Durand W., State Savings Bank Building, Ann Arbor,
Secretary, *State Board of Accountancy*.
- Staub, E. Elmer, Book Tower, Detroit,
of *Staub, Fletcher & Van Tiffin*.
- Stewart, William L., Book Tower, Detroit,
William L. Stewart.
- Toole, John P., 2697 Collingwood, Detroit,
of *Toole & Lyons*.
- Touse, Charles G., 207 Phoenix Block, Bay City,
of *Monks & Touse*.
- Townsend, Gordon E., Central National Tower, Battle Creek,
Gordon E. Townsend.
- Van Keppel, Arnold J., Grand Rapids National Bank Building, Grand Rapids,
with *Lawrence Scudder & Company*.
- Van Tiffin, William H., Book Tower, Detroit,
of *Staub, Fletcher & Van Tiffin*.
- Walsh, Mervyn B., 120 Madison Avenue, Detroit,
of *Walsh & Company*.
- Ward, Bernard N., Shearer Building, Bay City,
Bernard N. Ward.

MICHIGAN—Continued

- Waugh, Robert S., Book Tower, Detroit,
with *Touche, Niven & Company*.
Welch, Arthur J., Penobscot Building, Detroit,
Arthur J. Welch.
Wheeler, Charles T., Peoples Bank Building, Muskegon,
of *Lawrence Scudder & Company*.
Wheeler, Edgar W., 120 Madison Avenue, Detroit,
of *Walsh & Company*.
Wilmot, Carl H., 700 Seward Avenue, Detroit,
Carl H. Wilmot.
Wilson, Ralph G., Grand Haven,
Ralph G. Wilson.
Wolfe, Richard H., Penobscot Building, Detroit,
of *Wolfe & Weeks*.
Wyman, Miles L., National Bank Building, Detroit,
M. L. Wyman.
Yockey, Merle A., Book Building, Detroit,
with *Lybrand, Ross Bros. & Montgomery*.

MINNESOTA—

- Anderson, Robert C., Lonsdale Building, Duluth,
with *Jarl W. Hanson*.
Anderson, Rudolph H., Rand Tower, Minneapolis,
of *Boulay, Anderson, Waldo & Company*.
Aschenbeck, Albert G., Baker Building, Minneapolis,
with *Herman C. J. Peisch*.
Austin, Albert B., Roanoke Building, Minneapolis,
of *Austin, Coward & Company*.
Bowers, Newton L., Metropolitan Bank Building, Minneapolis,
of *Holloway, Knutson & Bowers*.
Christensen, Albert C., Baker Building, Minneapolis,
Albert C. Christensen.
Davidson, Gaylord S., Foshay Tower, Minneapolis,
of *J. K. Raglan & Company*.
Fatchett, Walter George, Pence Building, Minneapolis,
W. G. Fatchett.
Hanson, Jarl W., Lonsdale Building, Duluth,
Jarl W. Hanson.
Hauge, Arthur W., Northwestern Bank Building, Minneapolis,
with *Haskins & Sells*.
Hines, Lyle W., First National Bank Building, St. Paul,
Lyle W. Hines.
Honigman, Karl F., Lonsdale Building, Duluth,
of *Graving & Honigman*.
Knutson, Andrew J., Metropolitan Bank Building, Minneapolis,
of *Holloway, Knutson & Bowers*.
Kvaase, Gustav J., Essex Building, Minneapolis,
Gustav J. Kvaase.

MINNESOTA—Continued

- Larsen, Albert E., Baker Building, Minneapolis,
of *Harvey & Larsen*.
- Lonegren, Joe L., Phoenix Building, Minneapolis,
of *J. L. Lonegren & Company*.
- Murdock, Alfred W., First National Bank Building, St. Paul,
with *Ernst & Ernst*.
- Nelsen, Emil M., Lonsdale Building, Duluth,
with *Jarl W. Hanson*.
- Pearson, Edwin L., Essex Building, Minneapolis,
Edwin L. Pearson.
- Peisch, Herman C. J., Baker Building, Minneapolis,
Herman C. J. Peisch.
- Preston, Charles H., Plymouth Building, Minneapolis,
of *Charles H. Preston & Company*.
- Raglan, John K., Foshay Tower, Minneapolis,
of *J. K. Raglan & Company*.
- Roe, Clarence E., Foshay Tower, Minneapolis,
of *Strand & Roe*.
- Sandahl, Harold E., Northwestern Bank Building, Minneapolis,
Harold E. Sandahl.
- Sevenich, Roman R. (Wis.), 346 Jackson Street, St. Paul,
Comptroller, *Farm Credit Administration, Seventh District*.
- Stark, Theodore E., New York Life Building, Minneapolis,
Theodore Stark.
- Stelberg, Edward C., 1223 Capitol Avenue, St. Paul,
Edw. C. Stelberg.
- Strand, Oscar C., Foshay Tower, Minneapolis,
of *Strand & Roe*.
- Thompson, William R., Torrey Building, Duluth,
William R. Thompson.
- Thorsen, Herbert T., Rand Tower, Minneapolis,
with *Boulay, Anderson, Waldo & Company*.
- Utley, Harold C., First National Soo Line Building, Minneapolis,
with *Ernst & Ernst*.
- Waldo, Earl A., Rand Tower, Minneapolis,
of *Boulay, Anderson, Waldo & Company*.

MISSISSIPPI—

- Crook, Robert Hall, Threefoot Building, Meridian,
Robert Hall Crook.
- Ellis, Joseph F., McWilliams Building, Clarksdale,
Joseph F. Ellis.
- Evans, A. L., National Bank of Gulfport Building, Gulfport,
A. L. Evans.
- Lott, Thomas E., First Columbus National Bank Building, Columbus,
T. E. Lott.
- Powell, C. E., Bright Building, Greenwood,
of *Taylor, Powell & Wilson*.

MISSISSIPPI—Continued

- Quin, Thomas E., Standard Life Building, Jackson,
Thos. E. Quin.
Taylor, Nelson E., Bright Building, Greenwood,
of *Taylor, Powell & Wilson.*
Williams, Lyle A., Greenwood,
L. A. Williams.

MISSOURI—

- Adams, Chauncey B., 411 North Seventh Street, St. Louis,
of *C. B. Adams & Company.*
Baird, William E., Fidelity Bank Building, Kansas City,
of *Baird, Kurtz & Dobson.*
Barnes, Parry, 21 West Tenth Street, Kansas City,
of *Lunsford, Barnes & Company.*
Cohen, Sidney S., Cotton Belt Building, St. Louis,
of *Sidney S. Cohen & Company.*
Cornell, Theodore Banta, Commerce Building, Kansas City,
of *Cornell & Company.*
Craig, Frederick S., Commerce Trust Building, Kansas City,
Frederick S. Craig.
Dobson, Claire S., Joplin National Bank Building, Joplin,
of *Baird, Kurtz & Dobson.*
Duncan, Edwin L., 21 West Tenth Street, Kansas City,
with *Lunsford, Barnes & Company.*
Hansen, Tom C., Dwight Building, Kansas City,
Tom C. Hansen.
Heckmann, Walter O., Arcade Building, St. Louis,
of *Heckmann & Company.*
Helm, William A., Ambassador Building, St. Louis,
of *W. A. Helm & Company.*
Keller, Gus V., Title Guaranty Building, St. Louis,
of *Schuessler, Keller & Company.*
Kerr, Procter H., 101 West Eleventh Street, Kansas City,
of *Arthur Young & Company.*
Kurtz, Wade, Joplin National Bank Building, Joplin,
of *Baird, Kurtz & Dobson.*
LaRue, William G., Grand Avenue Temple, Kansas City,
of *Haskins & Sells.*
Lunsford, Harry E., 21 West Tenth Street, Kansas City,
of *Lunsford, Barnes & Company.*
Mare, Robert Craigie, 506 Olive Street, St. Louis,
of *Mare & Company.*
Montgomery, Clinton H., Waldheim Building, Kansas City,
of *Clinton H. Montgomery & Company.*
Mueller, Felix E., Dierks Building, Kansas City,
Felix E. Mueller.
Neumayer, John M., 418 Olive Street, St. Louis,
of *Haskins & Sells.*

MISSOURI—Continued

- Nolan, Paul C., R. A. Long Building, Kansas City,
Paul C. Nolan.
- Noll, William A., New York Life Building, Kansas City,
William A. Noll.
- O'Connell, J. H., 418 Olive Street, St. Louis,
of *Haskins & Sells.*
- Pesmen, William, Commerce Building, Kansas City,
of *William Pesmen & Company.*
- Pflug, J. Frank, Grand Avenue Temple, Kansas City,
of *Haskins & Sells.*
- Powell, Edward J. (Ind.), Central Exchange Building, Kansas City,
Edward J. Powell.
- Sanders, Chester N., 2029 Wyandotte Street, Kansas City,
with *Safeway Stores, Inc.*
- Smith, Arthur C., Boatmen's Bank Building, St. Louis,
of *Arthur C. Smith & Company.*
- Stauffer, John G., 21 West Tenth Street, Kansas City,
with *Lunsford, Barnes & Company.*
- Swain, William J., Midland Building, Kansas City,
W. J. Swain.
- Teel, Francis E., Finance Building, Kansas City,
of *Francis E. Teel & Company.*
- Thompson, James C., 408 Pine Street, St. Louis,
of *Perkins & Company.*

MONTANA—

- Callan, J. P., First National Bank Building, Butte,
of *J. P. Callan & Company.*
- DuVall, George F., Montana Building, Missoula,
with *Douglas Wilson & Company.*
- Godfrey, Harold B., Securities Building, Billings,
Harold B. Godfrey.
- Logan, William Andrew, Federal Building, Butte,
with *United States Treasury Department.*
- Mangam, William D., Butte.
- Rowland, Alfred J., Masonic Temple, Miles City,
of *Rowland, Thomas & Company.*
- Thomas, Roscoe L., Hennessy Building, Butte,
of *Rowland, Thomas & Company.*
- Wilson, Douglas N., Strain Building, Great Falls,
of *Douglas Wilson, Ferris & Company.*

NEBRASKA—

- Bryden, William (Iowa), Electric Building, Omaha,
of *William Bryden & Company.*
- Clary, Victor R. (Texas), 2862 Meredith Avenue, Omaha,
Special Agent, *United States Department of Justice.*

NEBRASKA—Continued

- Fulk, Ellsworth L., Sharp Building, Lincoln,
Ellsworth L. Fulk.
Griffis, T. A. (Texas), Omaha National Bank Building, Omaha,
T. A. Griffis.
High, John W., Omaha National Bank Building, Omaha,
John W. High.
Planthaler, George (D. C.), Hotel Hill, Omaha.
Moeller, Henry C., Omaha National Bank Building, Omaha,
of Moeller, McPherren & Judd.
Walker, Raymond H., Sharp Building, Lincoln,
Raymond H. Walker.
Wiggins, Horace S., 3445 Que Street, Lincoln,
Horace S. Wiggins.

NEVADA—

- Edler, George K., Reno National Bank Building, Reno,
George K. Edler.
Semenza, Lawrence J., Reno National Bank Building, Reno.
with George K. Edler.

NEW HAMPSHIRE—

- Bruce, Robert M., 126 Daniels Street, Portsmouth,
Robert M. Bruce.
Drayton, Clarence I., 1015 Elm Street, Manchester,
Clarence I. Drayton.
Edgerton, H. C., Hanover,
Treasurer, Dartmouth College.
Hart, J. Ben, Amoskeag Bank Building, Manchester,
J. Ben Hart.
Haskell, Hiram B., 922 Elm Street, Manchester,
Hiram B. Haskell.
Spector, Louis, Amoskeag Bank Building, Manchester,
with J. Ben Hart.
Wright, Clarence Herman, 62 Main Street, Nashua,
Clarence H. Wright

NEW JERSEY—

- Abramson, Henry, 4 Lincoln Parkway, Bayonne,
of Henry Abramson & Company.
Ackerson, William F., 670 Bergen Street, Newark,
William F. Ackerson.
Anderson, Charles Spencer (Pa.), 39 Oakland Avenue, Bloomfield,
with Horwath & Horwath.
Angelson, Andrew C., 136 Market Street, Paterson,
of Angelson, Sinner & Company.
Baines, A. George L., 210 Main Street, Hackensack,
A. George L. Baines.

NEW JERSEY—Continued

- Bateman, Benjamin, 744 Broad Street, Newark,
of *Benjamin Bateman & Company*.
- Beckreck, Victor, 17 Academy Street, Newark,
of *William M. Beckelman & Company*.
- Bendet, Samuel I., 24 Commerce Street, Newark,
Samuel I. Bendet.
- Besore, Douglass D., 1421 Atlantic Avenue, Atlantic City,
of *Newell & Besore*.
- Besser, Hyman, 11 Commerce Street, Newark,
of *Besser & Company*.
- Blumenschine, Arthur E., 744 Broad Street, Newark,
Arthur E. Blumenschine.
- Braverman, Harry, 1060 Broad Street, Newark,
of *H. Braverman & Company*.
- Caruba, Robert, 11 Commerce Street, Newark,
of *Robert Caruba & Company*.
- Chianese, Jean, Trenton Trust Company Building, Trenton,
of *Chianese & Chianese*.
- Conlin, John A., Federal Trust Building, Newark,
John A. Conlin.
- Connolly, William F., Federal Trust Building, Newark,
with *John A. Conlin*.
- Coursen, Wallace M., 744 Broad Street, Newark,
of *Haskins & Sells*.
- Ehrengart, Carl (N. Y.), 514 Moore Place, Linden,
Retired from practice.
- Evans, T. Ivor, Dolan Nottingham Road, Short Hills.
- Flink, Julius E., Raymond Commerce Building, Newark,
Julius E. Flink.
- Forster, George F. (N. Y.), 43 Dwight Place, Englewood,
Retired from practice.
- Frankel, Leopold, 262 Main Street, Paterson,
Leopold Frankel.
- Frommelt, Andrew C., 115 Market Street, Paterson,
Andrew C. Frommelt.
- Greenberg, M. George, 9 Hill Street, Newark,
M. George Greenberg.
- Gulliver, Robert H., Broad Street Bank Building, Trenton,
Robert H. Gulliver & Company.
- Hart, Clyde F. (N. C.), 605 Broad Street, Newark,
of *Clyde F. Hart & Associates*.
- Hartz, Richard A. (N. C.), 343 Richmond Avenue, South Orange,
Richard A. Hartz.
- Heaton, William C., 207 Broad Street, Elizabeth,
of *W. C. Heaton & Company*.
- Hughes, Charles L., 120 Garrison Avenue, Jersey City,
of *Boyce, Hughes & Farrell*.
- Hutchinson, Harold Gibbs, 39 Park Place, Englewood,
Harold Gibbs Hutchinson.

NEW JERSEY—Continued

- Isserman, Leopold P., Chamber of Commerce Building, Newark,
of *Leopold Isserman & Company*.
- King, C. Perry, 25 Harvard Terrace, West Orange,
of *Matthews, Brown & Company*.
- Klein, Samuel, 60 Park Place, Newark,
of *Klein & Company*.
- Kramer, Charles, State Capitol Building, Union City,
Charles Kramer.
- Krohn, Theodore, 9 Clinton Street, Newark,
of *Theodore Krohn & Company*.
- Lang, Henry C. (N. Y.), 449 Mountainview Avenue, Orange,
Henry C. Lang.
- Leopold, Samuel, Broad Street Bank Building, Trenton,
of *Samuel Leopold & Company*.
- Lipman, Nathan, 280 Hobart Street, Perth Amboy,
Nathan Lipman.
- Margulies, William, 11 Commerce Street, Newark,
William Margulies.
- Mead, Frederick L., 523 Cooper Street, Camden,
of *Frederick L. Mead & Son*.
- Miller, Robert P. S., 1347 Princess Avenue, Camden,
Robert P. S. Miller.
- Oreng, Edward (N. Y.), Hudson Trust Building, Hoboken,
of *Edward Oreng & Company*.
- Puder, Henry S., 60 Park Place, Newark,
of *Puder & Puder*.
- Quigley, John J. (Mass.), 207 Market Street, Newark,
John J. Quigley.
- Rea, Frank, 64 Hamilton Street, Paterson,
Frank Rea.
- Richner, George R. (N. H.), 810 Broad Street, Newark,
George R. Richner.
- Roeser, Henry, Jr. (Pa.), First National Bank Building, Ocean City,
Henry Roeser, Jr.
- Rosenthal, Arnold B., 5 Elm Row, New Brunswick,
Arnold B. Rosenthal.
- Schiffer, Edward, 900 Bergen Avenue, Jersey City,
Edward Schiffer.
- Schotz, Louis E., Fabian Building, Paterson,
of *The Lyons Audit Company*.
- Schutte, George H. (N. C.), 40 Wharton Avenue, Nutley,
George H. Schutte.
- Schwab, W. Willard, City Hall, Trenton,
Director of Finance, *City of Trenton*.
- Shenton, William Arthur (N. H.), 15 Exchange Place, Jersey City,
of *Bright & Shenton*.
- Shors, William F. (Ind.), Rider College, Trenton,
Head of Accounting Department, *Rider College*.

NEW JERSEY—Continued

- Siegel, Louis, 1180 Raymond Boulevard, Newark,
of *Sternrich & Siegel*.
- Sinner, Kurt M., 136 Market Street, Paterson,
of *Angelson, Sinner & Company*.
- Smith, Aaron S., Schwehm Building, Atlantic City,
of *Singer, Wolf, Smith & Company*.
- Stephens, Allen M. K., Trenton Trust Building, Trenton,
of *Allen M. K. Stephens & Company*.
- Sternrich, Lewis M., 1180 Raymond Boulevard, Newark,
of *Sternrich & Siegel*.
- Surosky, William, 126 Market Street, Paterson,
of *Surosky, Marcus & Company*.
- Teunon, James Stanley, Broad Street Bank Building, Trenton,
of *J. S. Teunon & Company*.
- Thieberg, Joseph, 64 Hamilton Street, Paterson,
of *Ashton & Thieberg*.
- Thoburn, Frank, Trenton Trust Building, Trenton,
with *Allen M. K. Stephens & Company*.
- Thompson, Owen Stanley (N. Y.), 154 Union Avenue, Rutherford,
with *New York Stock Exchange*.
- Thompson, Philip E. M., 3108 Atlantic Avenue, Atlantic City,
of *Vollmer & Thompson*.
- Welch, James F., 129 Market Street, Paterson,
of *James F. Welch & Company*.
- White, John J., 129 Market Street, Paterson,
of *James F. Welch & Company*.
- Wiegand, William Barrett, 1060 Broad Street, Newark,
Chief Examiner, *New Jersey State Department of Banking & Insurance*.
- Wiley, Albert J., 129 Market Street, Paterson,
of *James F. Welch & Company*.
- Wright, Carl W. (Mass.), 210 Main Street, Hackensack,
of *Carl W. Wright & Company*.

NEW MEXICO—

- Douglass, Guy A., 208 North Bullard Street, Silver City,
of *Douglass & Gray*.
- Feasel, Fred, First National Bank Building, Albuquerque,
of *Fred Feasel & Company*.
- Fletcher, Lon M., First National Bank Building, Albuquerque,
of *Fletcher & Fletcher*.
- Horton, Rodney B., Sunshine Building, Albuquerque,
of *Horton & Bixler*.
- Linder, C. Lester, First National Bank Building, Albuquerque,
of *Linder, Burk & Stephenson*.
- Murray, Jesse B., Sunshine Building, Albuquerque,
with *Horton & Bixler*.
- Reynolds, Ernest D., P. O. Box 58, Raton,
of *E. D. Reynolds & Company*.

NEW MEXICO—Continued

- Shugart, Ralph A., P. O. Box 426, Artesia,
Ralph A. Shugart.
 Stephenson, J. Bryan, First National Bank Building, Albuquerque,
 of *Linder, Burk & Stephenson.*

NEW YORK—

- Aaronson, Robert B., 150 Broadway, New York,
Robert B. Aaronson.
 Ackerman, Herbert Stewart (Ind.), 41 Park Row, New York,
Herbert S. Ackerman.
 Adams, James J., 15 Park Place, New York,
James J. Adams.
 Adams, James R., 110 East Forty-second Street, New York,
 of *Adams, Cobb & Becker.*
 Adlerblum, David, 11 West Forty-second Street, New York,
David Adlerblum.
 Affelder, William M. (N. H.), 444 Madison Avenue, New York,
 Vice-President, *Thompson-Starrett Company, Inc.*
 Aitken, Henry, Jr., 17 Maiden Lane, New York,
Henry Aitken, Jr.
 Alheim, John Louis (Mass.), 384 Fifth Avenue, New York,
 Treasurer and Comptroller, *Wise Shoe Company, Inc.*
 Alther, Philip F., 225 Fifth Avenue, New York,
 of *Alexander Aderer & Company.*
 Anderseck, Philip H. (N. H.), 253 Broadway, New York,
Philip H. Anderseck.
 Andrews, James L., 22 East Fortieth Street, New York,
James L. Andrews.
 Auld, George P., 15 Broad Street, New York,
 of *Haskins & Sells.*
 Austin, Maurice, 19 West Forty-fourth Street, New York,
 of *Klein, Hinds & Finke.*
 Babcock, Perrin L., Hills Building, Syracuse,
Perrin L. Babcock.
 Badler, Allen A. (Pa.), 341 Ninth Avenue, New York,
 with *United States Bureau of Internal Revenue.*
 Baker, Keith L., 19 Rector Street, New York,
 of *Byrnes & Baker.*
 Ballard, George T., First National Bank Building, Utica,
George T. Ballard.
 Banks, Alexander S., 21 West Street, New York,
 of *Leslie, Banks & Company.*
 Bardack, Samuel H., 25 West Forty-fifth Street, New York,
 with *W. C. Heaton & Company.*
 Barnett, Harold B., 8 East Forty-first Street, New York,
Harold B. Barnett.
 Barr, James, 10 East Fortieth Street, New York,
 of *James Barr & Company.*

NEW YORK—Continued

- Barst, Louis I., 1328 Broadway, New York,
Louis I. Barst.
- Basescu, Samuel (N. C.), 1751 East Twenty-eighth Street, Brooklyn,
Samuel Basescu.
- Bass, Noah, 551 Fifth Avenue, New York,
Noah Bass.
- Basson, Philip E., 527 Fifth Avenue, New York,
Philip E. Basson.
- Baum, A. Henry, 22 East Fortieth Street, New York,
A. Henry Baum.
- Bayer, Walter V. D., 67 Wall Street, New York,
of *Bayer & Clauson.*
- Baylis, Hyman C., 120 West Forty-second Street, New York,
of *Baylis & Company.*
- Becker, Jacob L., 475 Fifth Avenue, New York,
of *Becker & Rosenberg.*
- Becker, Sanford, 11 West Forty-second Street, New York,
Sanford Becker.
- Beckwith, Barrett J., Gurney Building, Syracuse,
Barrett J. Beckwith.
- Bejsovec, Emil J., 48 Van Cott Avenue, Hempstead,
Emil J. Bejsovec.
- Bell, Ernest William (Ind.), 25 Beaver Street, New York,
of *Ernest W. Bell & Company.*
- Bell, Hermon F., 90 Broad Street, New York,
of *Lybrand, Ross Bros. & Montgomery.*
- Bell, William H., 15 Broad Street, New York,
of *Haskins & Sells.*
- Bender, Daniel H., 150 Broadway, New York,
Daniel H. Bender.
- Bennett, George E., 404 Scott Avenue, Syracuse,
George E. Bennett.
- Bennett, Jacob, General Motors Building, New York,
of *Leichenger, Bennett & Company.*
- Benwitt, Isaac, 1441 Broadway, New York,
with *Arthur Fertig & Company.*
- Bergen, George L., 70 Pine Street, New York,
of *Bergen & Willvonseder.*
- Bergman, Louis (Ohio), Room 415, 17 Battery Place, New York,
with *United States Treasury Department.*
- Bergman, Nathaniel B., 90 Broad Street, New York,
with *Lybrand, Ross Bros. & Montgomery.*
- Berson, Samuel, 220 Fifth Avenue, New York,
of *Samuel Berson & Company.*
- Bickett, William Purcell, 15 Broad Street, New York,
of *Haskins & Sells.*
- Bieth, Charles E., 154 Nassau Street, New York,
of *Bieth & MacNaughton.*

NEW YORK—Continued

- Bitting, Clarence R. (Pa.), 20 Exchange Place, New York,
of *Bitting, Inc.*
- Bixby, Percival G. (Ind.), Marine Trust Building, Buffalo,
of *Percival G. Bixby & Company.*
- Blattner, Benjamin, 274 Madison Avenue, New York,
Benjamin Blattner.
- Blau, Maurice, 45 John Street, New York,
of *Lewis Gompers & Company.*
- Block, A. Percy, 52 William Street, New York,
of *Block & Zirkle.*
- Bodensiek, Henry H., One Madison Avenue, New York,
with *Metropolitan Life Insurance Company.*
- Bosky, Irving Arthur, 11 West Forty-second Street, New York,
of *Bosky & Kanner.*
- Botz, James H., 120 Broadway, New York,
of *Eppler, Botz & Sangster.*
- Bourke, Cletus W. (N. H.), 15 Park Row, New York,
of *Cletus W. Bourke & Company.*
- Bowman, Archibald, 70 Pine Street, New York,
of *Peat, Marwick, Mitchell & Company.*
- Bowman, Franklin, 15 Broad Street, New York,
of *Haskins & Sells.*
- Brach, Henry, 19 Rector Street, New York,
of *Appel & Brach.*
- Bradford, Edward Gardner, 11 Wall Street, New York,
with *New York Stock Exchange.*
- Brash, William D. (Conn.), R. C. A. Building, New York,
Manager, *Corporation Counselors Bureau.*
- Brenner, Philip A., 90-11—149th Street, Jamaica,
Philip A. Brenner.
- Broaker, Frank, 150 Nassau Street, New York,
Frank Broaker.
- Brockelbank, Guy Henry (Ind.), 51 Chambers Street, New York,
of *Brockelbank & Brockelbank.*
- Brockman, Daniel D., 67 Wall Street, New York,
of *C. D. Giles & Company.*
- Brodner, Joseph, 18 East Forty-eighth Street, New York,
with *Harris, Kerr, Forster & Company.*
- Brody, Arthur A., 270 Madison Avenue, New York,
Arthur A. Brody.
- Brown, Samuel W. (Pa.), 303 Goundry Street, North Tonawanda,
Mayor, *City of North Tonawanda.*
- Bruneau, Armand L. A., 74 Trinity Place, New York,
Armand L. A. Bruneau.
- Bryan, Charles T., 225 Broadway, New York,
Comptroller, *Pace Institute.*
- Bullock, Walter Roberts, 31 Nassau Street, New York,
Walter Roberts Bullock.

NEW YORK—Continued

- Butler, Joseph Edward, 30 Rockefeller Plaza, New York,
with *Standard Oil Company of New Jersey*.
- Byrnes, Thomas W., 19 Rector Street, New York,
of *Byrnes & Baker*.
- Cameron, James (Ky.), 50 East Forty-second Street, New York,
James Cameron.
- Cantamessner, Alfred L. (N. C.), 17 Battery Place, New York,
with *United States Bureau of Internal Revenue*.
- Cantwell, John B., 100 State Street, Albany,
John B. Cantwell.
- Carron, Lawrence P. (N. J.), 50 Pine Street, New York,
Treasurer, *American Founders Corporation*.
- Carter, Arthur H., 15 Broad Street, New York,
of *Haskins & Sells*.
- Carter, Clarence H., 1440 Broadway, New York,
Clarence H. Carter.
- Cash, Jesse A., 29 North Main Street, Gloversville,
of *Ernest L. Luff & Company*.
- Cashin, James M., 15 Broad Street, New York,
of *Haskins & Sells*.
- Chaffee, Willis L., 342 Madison Avenue, New York,
with *United States Potash Company, Inc.*
- Child, Chester P., Chrysler Building, New York,
Chester P. Child.
- Citrin, Morris, 11 West Forty-second Street, New York,
of *Simonoff, Peyser & Citrin*.
- Clarke, Thomas Henry, One Cedar Street, New York,
of *Arthur Young & Company*.
- Clauson, Andrew G., Jr., 67 Wall Street, New York,
of *Bayer & Clauson*.
- Cobb, Ernest Barnard, 110 East Forty-second Street, New York,
of *Adams, Cobb & Becker*.
- Cochrane, George, 49 Wall Street, New York,
of *Deloitte, Plender, Griffiths & Company*.
- Cockburn, T. Donald, Crosby Building, Buffalo,
of *Fuller & Cockburn*.
- Coe, Albert I., 131-14 Cronston Avenue, Belle Harbor,
of *Coe & Pollock*.
- Cohan, Emanuel, 500 Fifth Avenue, New York,
of *Frederick Wm. Greenfield & Company*.
- Colby, Guy Irving, 420 Lexington Avenue, New York,
of *Colby & Company*.
- Cole, Henry C., 405 Lexington Avenue, New York,
Vice-President, *American Commercial Alcohol Corporation*.
- Cole, Viott Myers, 253 Broadway, New York,
of *John I. Cole, Son & Company*.
- Conant, Leonard H., 10 East Fortieth Street, New York,
of *L. H. Conant & Company*.

NEW YORK—Continued

- Conroy, Thomas F., 67 Wall Street, New York,
of *Pasley & Conroy*.
- Cooper, Samuel P., 19 Rector Street, New York,
of *Byrnes & Baker*.
- Cox, Charles Howard (Ind.), 280 Broadway, New York,
of *Stone, Cox & Carpenter*.
- Cronin, Harold R., One Madison Avenue, New York,
of *Cronin & Cronin*.
- Cronin, John P., One Madison Avenue, New York,
of *Cronin & Cronin*.
- Crowell, John W. (Me.), 15 Broad Street, New York,
with *Haskins & Sells*.
- Dallas, George M., 271 Madison Avenue, New York,
of *George M. Dallas & Company*.
- Dassau, John, 11 Wall Street, New York,
with *New York Stock Exchange*.
- Davis, Henry Clark, 192 Broadway, New York,
Henry Clark Davis.
- Davis, Morton I., 521 Fifth Avenue, New York,
of *Homes & Davis*.
- Dawson, John Wordsworth (D. C.), 325 West 108th Street, New York,
John W. Dawson.
- Dawson, Joseph J., 39 Exchange Street, Binghamton,
Comptroller, *Spaulding Bakeries, Inc.*
- Day, Clarence M., 225 Broadway, New York,
Clarence M. Day.
- Dean, Walter N., 40 Rector Street, New York,
of *Eckes & Dean*.
- Deike, F. William, 152 Cottage Avenue, Mt. Vernon.
- Deutsch, Samuel, 580 Fifth Avenue, New York,
of *Ludewig & Deutsch*.
- Dohr, James L. (Wis.), 52 Broadway, New York,
with *Greene & Hurd*.
- Donaldson, William R., 80 Broad Street, New York,
of *Miller, Donaldson & Company*.
- Donohue, John J., 598 Madison Avenue, New York,
John J. Donohue.
- Dugan, Walkerman D., 121 York Street, Olean,
with *Olean Glass Company*.
- Dumbrille, H. Hilton, 90 Broad Street, New York,
of *Lybrand, Ross Bros. & Montgomery*.
- Eastman, Ellen L. (Me.), 49 Wall Street, New York,
with *Hawkins, Delafield & Longfellow*.
- Edelman, Chester M., 902 Broadway, New York,
with *H. L. Green Company, Inc.*
- Edelson, Emanuel M., 299 Broadway, New York,
of *Emanuel M. Edelson & Company*.

NEW YORK—Continued

- Eggleston, DeWitt C., 19 West Forty-fourth Street, New York,
of *Klein, Hinds & Finke*.
- Eichenbaum, Joseph G., 521 Fifth Avenue, New York,
of *J. G. Eichenbaum & Company*.
- Elkins, Jacob B., 307 Fifth Avenue, New York,
Jacob B. Elkins.
- Ellis, Herbert W., 15 Broad Street, New York,
with *Haskins & Sells*.
- Englander, Jules, 347 Madison Avenue, New York,
of *Apfel & Englander*.
- Englert, Rudolph J., 781 Seventh Avenue, New York,
Comptroller, *Hotel Investors, Inc.*
- Eolis, Alexander L., 450 Seventh Avenue, New York,
of *A. L. Eolis & Associates*.
- Epstein, Samuel L., 80 Broad Street, New York,
Samuel L. Epstein.
- Erb, Eugene T., 48 Wall Street, New York,
with *Bank of New York & Trust Company*.
- Etherington, Charles K. (N. J.), 165 Broadway, New York,
of *Charles K. Etherington Company*.
- Everett, Percy R., 22 East Fortieth Street, New York,
of *Haskins & Sells*.
- Farrington, Howard F., Woolworth Building, Watertown,
Howard F. Farrington.
- Fedde, A. S., 110 William Street, New York,
of *Fedde & Company*.
- Feiman, M. Jerry, 295 Madison Avenue, New York,
of *Sohn, Feiman & Company*.
- Feinberg, Edward, 1440 Broadway, New York,
of *Feinberg & Jacobs*.
- Feinberg, Joseph H., 60 East Forty-second Street, New York,
Joseph H. Feinberg.
- Ferger, Oscar, 320 Broadway, New York,
Oscar Ferger.
- Ferguson, Forrest Erwin, Chimes Building, Syracuse,
of *Forrest E. Ferguson & Company*.
- Fink, Max, 450 Seventh Avenue, New York,
Max Fink.
- Finke, Myron A., 19 West Forty-fourth Street, New York,
of *Klein, Hinds & Finke*.
- Finkelstein, I. H., One Madison Avenue, New York,
of *Michaelson & Kraft*.
- Fischer, Frederick, Jr., 522 Fifth Avenue, New York,
Frederick Fischer, Jr.
- Fischer, Roy C. (Mo.), 2 Broadway, New York,
Roy C. Fischer.
- Fletcher, Robert Irving, 50 Church Street, New York,
Comptroller, *Long Island Lighting Company*.

NEW YORK—Continued

- Forster, William J., 18 East Forty-eighth Street, New York,
of *Harris, Kerr, Forster & Company*.
- Fox, Arthur E., 551 Fifth Avenue, New York,
of *Horwath & Horwath*.
- Foye, Arthur B., 15 Broad Street, New York,
of *Haskins & Sells*.
- Frank, Bernhard H., 110 East Forty-second Street, New York,
of *Bernhard H. Frank Company*.
- Franks, Phoenix Sylvester, 2 Park Avenue, New York,
Vice-President, *G. R. Kinney Company, Inc.*
- Fraser, John, 125 Park Avenue, New York,
of *S. D. Leidesdorf & Company*.
- Freireich, Hyman, 1440 Broadway, New York,
of *Bernstein & Freireich*.
- Friedman, Jacob P., 80 Maiden Lane, New York,
of *Touche, Niven & Company*.
- Fries, Edward J., 79 Wall Street, New York,
of *Callahan & Fries*.
- Frumkin, Milton M., 101 West Thirty-first Street, New York,
Milton M. Frumkin.
- Fuchs, Charles C., Granite Springs, Westchester County.
- Fuller, Lewis C., 70 Pine Street, New York,
of *Harvey, Fuller & Company*.
- Furman, Aaron, 1440 Broadway, New York,
of *Feinberg & Jacobs*.
- Gale, C. Herbert, 80 Maiden Lane, New York,
of *Touche, Niven & Company*.
- Galenson, Louis P., 11 Park Place, New York,
of *Louis P. Galenson & Company*.
- Gates, Harold Taylor, 110 East Forty-second Street, New York,
of *Bacas, Gates & Potter*.
- Gause, Edmund C., 22 East Fortieth Street, New York,
of *Haskins & Sells*.
- Geist, Harry, 570 Seventh Avenue, New York,
of *Scharf & Geist*.
- Genez, Maurice V., 114 Liberty Street, New York,
of *Genez & Hartmann*.
- George, Allan C., 18 East Forty-eighth Street, New York,
of *Harris, Kerr, Forster & Company*.
- Getz, Joseph, 475 Fifth Avenue, New York,
of *Joseph Getz & Company*.
- Gibson, Paul S. (Pa.), 67 Wall Street, New York,
with *Arthur Andersen & Company*.
- Giles, Cecil Dashwood, 67 Wall Street, New York,
of *C. D. Giles & Company*.
- Gill, Walter J., 250 West Fifty-seventh Street, New York,
with *Schreier & Herz*.
- Ginsberg, Isidor, 41 Union Square, New York,
Isidor Ginsberg.

NEW YORK—Continued

- Glenday, Frank (Ohio), Regional Agricultural Credit Corporation, Albany,
with *Farm Credit Administration*.
- Glickman, Louis, 175 Fifth Avenue, New York,
of *Glickman & Glickman*.
- Gluck, Lewis, 115 East Eighty-ninth Street, New York,
Lewis Gluck.
- Gnazzo, Frank C., 2 Lafayette Street, New York,
Frank C. Gnazzo.
- Gold, Archibald, 11 West Forty-second Street, New York,
Archibald Gold.
- Goldberg, Morris J., 1457 Broadway, New York,
Morris J. Goldberg.
- Goldberg, Morris W., 444 Madison Avenue, New York,
of *Goldberg, Jacobson & Company*.
- Goldblatt, Harry M., 30 Rockefeller Plaza, New York,
Harry M. Goldblatt.
- Goldsmith, Bertram, 7 Dey Street, New York,
of *Goldsmith & Voorhees*.
- Goldstein, Emanuel (N. J.), 20 Vesey Street, New York,
Emanuel Goldstein.
- Goldstein, Louis H., 500 Fifth Avenue, New York,
Louis H. Goldstein.
- Golinko, Jerome I., 1776 Broadway, New York,
Jerome I. Golinko.
- Gompers, Lewis, 45 John Street, New York,
of *Lewis Gompers & Company*.
- Goodwin, J. Pryse (Ill.), 37 Wall Street, New York,
J. Pryse Goodwin.
- Gordon, Bernard M. (Ind.), 480 Lexington Avenue, New York,
Secretary, *Grocery Store Products, Inc.*
- Gosswein, Louis F., 1328 Broadway, New York,
of *Gosswein & Levine*.
- Granlund, Oscar A., 21 West Street, New York,
with *Leslie, Banks & Company*.
- Greene, U. S., Capitol Building, Binghamton,
of *Greene & Wolcott*.
- Greenfeld, Henry G., 295 Madison Avenue, New York,
of *Jacobson, Greenfeld & Company*.
- Greenfield, Frederick William, 500 Fifth Avenue, New York,
of *Frederick Wm. Greenfield & Company*.
- Greenspan, Aaron, 345 Madison Avenue, New York,
Aaron Greenspan.
- Greenwood, Herbert S., 80 Broad Street, New York,
of *Clarke, Oakes & Greenwood*.
- Grell, Harry W., 6 Church Street, New York,
Secretary-Treasurer, *The Empire Construction Company*.
- Greer, Raymond M., 110 William Street, New York,
of *Boyce, Hughes & Farrell*.

NEW YORK—Continued

- Grill, Max, One Madison Avenue, New York,
of *Hollander & Grill*.
- Grube, Harry A., 360 Furman Street, Brooklyn,
Treasurer, *Intertype Corporation*.
- Gruen, Edward C., Lafayette Building, Buffalo,
of *J. D. Elliott & Company*.
- Haesloop, Henry M., 125 Park Avenue, New York,
with *S. D. Leidesdorf & Company*.
- Haeussler, Gustave A., 94 Broadway, Newburgh,
of *Nugent & Haeussler*.
- Haggerty, Vincent B., 125 Park Avenue, New York,
with *S. D. Leidesdorf & Company*.
- Halboth, Henry C., 225 Broadway, New York,
of *Hart Brothers, Drake & Company*.
- Halpern, Henry, 130 Clinton Street, Brooklyn,
of *Henry Halpern & Company*.
- Hammond, Arthur D. (N. C.), 76 William Street, New York,
of *Arthur D. Hammond & Company*.
- Hampton, Oliver, 15 Broad Street, New York,
with *Haskins & Sells*.
- Harcourt, Vivian, 49 Wall Street, New York,
of *Deloitte, Plender, Griffiths & Company*.
- Hardy, Willoughby D., Garden City Apartments, Garden City,
with *Comptroller, Nassau County*.
- Harrow, Benjamin, 29 Broadway, New York,
of *Harrow & Wolfe*.
- Hartmann, Arthur A. (N. J.), 114 Liberty Street, New York,
of *Genex & Hartmann*.
- Harvey, Edwin, Jr., 70 Pine Street, New York,
of *Harvey, Fuller & Company*.
- Hawkins, Herbert B., 420 Lexington Avenue, New York,
of *H. B. Hawkins & Company*.
- Hecht, Charles, 20 Exchange Place, New York,
of *Charles Hecht & Company*.
- Hellerson, Charles E. W., 225 Fifth Avenue, New York,
of *Alexander Aderer & Company*.
- Henderson, Thomas B. G., 90 Broad Street, New York,
of *Lybrand, Ross Bros. & Montgomery*.
- Hepler, Bryon E. (Ohio), 30 Broad Street, New York,
with *Hope Engineering & Supply Company*.
- Herrman, Ludwig, 40 Exchange Place, New York.
- Herwood, Herman, 521 Fifth Avenue, New York,
of *Herwood & Herwood*.
- Herwood, William P., 521 Fifth Avenue, New York,
of *Herwood & Herwood*.
- Heuser, August A., Empire State Building, New York,
with *E. I. du Pont de Nemours & Company*.
- Hickson, Ralph P., 519 South Fifth Avenue, Mt. Vernon,
Treasurer, *North American Dye Corporation*.

NEW YORK—Continued

Hilditch, Frederick W. (Conn.), 25 Ellison Avenue, Bronxville.

Hilton, Frederick John (Wis.), 36 Bank Street, New York.

Hirsch, Alvin Clifford, 11 Park Place, New York,

Alvin C. Hirsch.

Hollander, Louis J., One Madison Avenue, New York,

of Hollander & Grill.

Hollis, Anthony G. (N. H.), 34-48 Eighty-eighth Street, Jackson Heights,

Anthony G. Hollis.

Holzman, Allen A., 16 Court Street, Brooklyn,

of Holzman & Rudnick.

Homes, Henry, 521 Fifth Avenue, New York,

of Homes & Davis.

Hooper, John W. (Conn.), 511 Fifth Avenue, New York,

John W. Hooper.

Hopkins, Francis William, 14 Wall Street, New York,

of Hopkins & Company.

Hopson, Howard C. (Wis.), 61 Broadway, New York,

of H. C. Hopson & Company.

Horne, Henry A., 50 Broadway, New York,

of Webster, Horne, Blanchard & Taylor.

Hough, Harry, 141 Broadway, New York,

of Stagg, Mather & Hough.

Howard, Hamilton, 19 Rector Street, New York,

Chief Accountant, *General Milk Company, Inc.*

Hughes, James F., 110 William Street, New York,

of Boyce, Hughes & Farrell.

Huling, George, 2 Wall Street, New York,

with Leon E. Williams.

Humphries, David (Ind.), 280 Broadway, New York,

of D. Humphries & Company.

Hunter, Alexander, 170 Broadway, New York,

of Alexander Hunter & Company.

Hutton, Frank B. W. (N. C.), 350 Fifth Avenue, New York,

with The Spool Cotton Company.

Hyland Robert J., Chrysler Building, New York,

of Hyland & Gregory.

Ide, Joseph Henry, 1440 Broadway, New York,

of Joseph Henry Ide & Company.

Immerman, Louis, 233 Broadway, New York,

Louis Immerman.

Irgang, Carl G., 51 Chambers Street, New York,

of Irgang & Rubin.

Israel, Edwin J., 136 East Fifty-seventh Street, New York.

Edwin J. Israel

Jackson, G. Arthur (Ind.), 31 Exchange Street, Rochester,

of Jackson, Zaenglein & Ellis.

Jackson, Howard E., 801 Madison Avenue, New York,

Howard E. Jackson.

Jacobs, David B., 217 Broadway, New York,

of David B. Jacobs & Company.

NEW YORK—Continued

- Jacobs, Justin, 74 Trinity Place, New York,
Justin Jacobs.
- Jacobson, Abraham S., 152 West Forty-second Street, New York,
of *Jacobson & Rosenfeld.*
- Jacobson, Charles, 444 Madison Avenue, New York,
of *Goldberg, Jacobson & Company.*
- Jacobson, Samuel J., 295 Madison Avenue, New York,
of *Jacobson, Greenfeld & Company.*
- Jacobson, Walter, 41 East Forty-second Street, New York,
Walter Jacobson.
- Johnson, William B., 43 Cedar Street, New York,
of *Johnson, Wood & Company.*
- Johnston, O. T. (Calif.), 347 Madison Avenue, New York,
Comptroller, *Board of Trustees, International Committee of Y.M.C.A.'s.*
- Joyce, Herbert W. (Conn.), 165 Broadway, New York,
with *Charles K. Etherington Company.*
- Kabat, Hyman, 90 Nassau Street, New York,
Hyman Kabat.
- Kalbfleish, Albert H. (Mich.), 94-26 Thirty-fourth Road, Jackson Heights,
with *The Derroy Corporation.*
- Kane, Louis I., 29 West Fifty-seventh Street, New York,
Louis I. Kane.
- Kelly, John M., 15 Park Place, New York,
John M. Kelly.
- Kingsley, George Howard, 500 Fifth Avenue, New York,
of *George H. Kingsley & Company.*
- Kipperman, Maurice, 46 Cedar Street, New York,
Maurice Kipperman.
- Klein, Charles A., 551 Fifth Avenue, New York,
of *Charles A. Klein & Company.*
- Klein, Joseph J., 19 West Forty-fourth Street, New York,
of *Klein, Hinds & Finke.*
- Klein, Tobias (N. H.), 241 Coleridge Street, Manhattan Beach, Brooklyn,
Tobias Klein.
- Knight, Paul Kenneth, 67 Wall Street, New York,
of *Arthur Andersen & Company.*
- Koch, John H., 70 Pine Street, New York,
of *John H. Koch & Company.*
- Kortjohn, Martin, 10 East Fortieth Street, New York,
of *Martin Kortjohn & Company.*
- Kracke, Edward Augustus, 15 Broad Street, New York,
of *Haskins & Sells.*
- Kraditor, Abraham, 1450 Broadway, New York,
Abraham Kraditor.
- Kraft, Samuel, One Madison Avenue, New York,
of *Michaelson & Kraft.*
- Krauss, Bernard, R. K. O. Building, Rockefeller Center, New York,
of *Marks & Krauss.*

NEW YORK—Continued

- Kromberg, Jacob, 461 Eighth Avenue, New York,
of *J. Kromberg & Associates.*
- Kurzman, Louis, 110 West Fortieth Street, New York,
Louis Kurzman.
- Lachenbruch, Milton C., 80 Guion Place, New Rochelle,
with *Farm Credit Administration.*
- Lafrentz, Arthur F., 100 Broadway, New York,
of *F. W. Lafrentz & Company.*
- Lafrentz, Ferdinand W., 100 Broadway, New York,
of *F. W. Lafrentz & Company.*
- Lally, Aloysius A., 1775 Broadway, New York,
with *John W. Stokes.*
- Landwehr, Harry C., 75 Maiden Lane, New York,
Harry C. Landwehr.
- Lasher, Norris R., 70 Pine Street, New York,
of *John H. Koch & Company.*
- Lashins, Ivan R., One Park Place, New York,
of *I. R. Lashins & Company.*
- Lasser, J. K., 1440 Broadway, New York,
of *J. K. Lasser & Company.*
- Lauder, Robert B., Press Building, Binghamton,
of *Lauder & Kelly.*
- Leake, Gordon Lee (Ohio), 12 East Forty-first Street, New York,
of *G. L. Leake & Company.*
- Leete, Harry Osborn, 90 Broad Street, New York,
with *Lybrand, Ross Bros. & Montgomery.*
- Leffler, Edwin E., Genesee Building, Buffalo,
Edwin E. Leffler.
- Lefker, Harry, 291 Broadway, New York,
of *Harry Lefker & Company.*
- Lehn, Frederick Dittmar, 342 Madison Avenue, New York,
Export Manager, *Underwood Elliott Fisher Company.*
- Leidesdorf, Samuel D., 125 Park Avenue, New York,
of *S. D. Leidesdorf & Company.*
- Lepp, Herman (N. J.), 383 East 195th Street, New York,
Herman Lepp.
- Levy, Daniel, 11 West Forty-second Street, New York,
Daniel Levy.
- Levy, Saul, 22 East Fortieth Street, New York,
Saul Levy.
- Levy, Walter A., 19 West Forty-fourth Street, New York,
of *Klein, Hinds & Finke.*
- Lichtenberg, Alvin J., 11 West Forty-second Street, New York,
Alvin J. Lichtenberg.
- Lichtendorf, Max, 1441 Broadway, New York,
with *Brown, Haber, Geller & Company.*
- Ligtermoet, Harry (N. J.), 10 East Fortieth Street, New York,
of *L. H. Conant & Company.*

NEW YORK—Continued

- Lipshie, Joseph, 119 West Fortieth Street, New York,
Joseph Lipshie.
- Lobenthal, Michael S., 29 West Thirty-fourth Street, New York,
Michael S. Lobenthal.
- Loeb, Simon, 521 Fifth Avenue, New York,
of *Loeb & Troper.*
- Loewenwarter, Paul L., 551 Fifth Avenue, New York,
of *Loewenwarter, Teich & Company.*
- Lord, Clarkson E., 342 Madison Avenue, New York,
of *Lord & Lord.*
- Lord, Helen, 342 Madison Avenue, New York,
of *Lord & Lord.*
- Lubin, Joseph I., 521 Fifth Avenue, New York,
of *Eisner & Lubin.*
- Ludewig, Hermann E., 580 Fifth Avenue, New York,
of *Ludewig & Deutsch.*
- Lust, Alfred M., 175 Fifth Avenue, New York,
of *Lust, Kasakove Company.*
- Lybrand, William M., 90 Broad Street, New York,
of *Lybrand, Ross Bros. & Montgomery.*
- Lynch, Thomas L. (N. H.), One Madison Avenue, New York.
- MacBain, R. C. (Ohio), Foot of Wall Street, Pier No. 13, East River,
New York,
Treasurer, *Atlantic Gulf & West Indies Steamship Lines.*
- MacDermott, J. Edward, 347 Madison Avenue, New York,
of *J. Edward MacDermott & Company.*
- MacDonald, Edmund J., 120 Broadway, New York,
Secretary, *Consolidated Copper Mines Corporation.*
- Mackay, William J., The Fairways, Pelham Manor,
William J. Mackay.
- MacNaughton, Raymond W., 154 Nassau Street, New York,
of *Bieth & MacNaughton.*
- MacRae, Farquhar J., 90 Wall Street, New York,
of *Farquhar J. MacRae & Company.*
- Madden, John Thomas, 236 Wooster Street, New York,
Dean, *School of Commerce, Accounts & Finance, New York University.*
- Main, Fred L., One Wall Street, New York,
of *Main & Company.*
- Makay, Alexander F., 245 Fifth Avenue, New York,
of *Alexander F. Makay & Company.*
- Marks, Leonard, R. K. O. Building, Rockefeller Center, New York,
of *Marks & Krauss.*
- Marvin, Charles L., 246 State Street, Schenectady,
Charles L. Marvin.
- Marvin, J. Arthur, 100 Broadway, New York,
of *F. W. Lafrentz & Company.*
- Masch, Sol, 60 East Forty-second Street, New York,
of *Sol Masch & Company.*

NEW YORK—Continued

- Mattis, Rudolph, 100 East Forty-second Street, New York,
of *Joyce & Mattis*.
- McArdle, Joseph J., 42 Broadway, New York,
of *McArdle & McArdle*.
- McCarthy, George F., 149 Broadway, New York,
of *George F. McCarthy & Company*.
- McCulloh, Charles Sears, 100 Broadway, New York,
of *F. W. Lafrentz & Company*.
- McHefsey, Thomas L., 75 West Street, New York,
of *McHefsey & McDonough*.
- McKane, Denton, 342 Madison Avenue, New York,
Chief Accounting Engineer, *Underwood Elliott Fisher Company*.
- McKeon, Winfield, 12 East Forty-first Street, New York,
of *McKeon & Strong*.
- McLeod, Thomas L., Lincoln-Alliance Bank Building, Rochester,
of *Miller, Franklin, Basset & Company, Inc.*
- McMahon, Oliver R., 1270 Sixth Avenue, New York,
with *Radio-Keith-Orpheum Corporation*.
- Measures, Arthur (N. H.), 350 Fifth Avenue, New York,
with *The Spool Cotton Company*.
- Mendes, Henry E., 80 Maiden Lane, New York,
of *Touche, Niven & Company*.
- Menikoff, A. Leroy, 217 Broadway, New York,
A. L. Menikoff.
- Meyer, John H., 500 Fifth Avenue, New York,
John H. Meyer.
- Michaelson, Benedict S., One Madison Avenue, New York,
of *Michaelson & Kraft*.
- Miller, James R. (Pa.), 551 Fifth Avenue, New York,
of *D. G. Sisterson & Company*.
- Monahan, John J., 15 Broad Street, New York,
with *Haskins & Sells*.
- Monk, Arthur Paul, 5 Beekman Street, New York,
of *Arthur P. Monk & Company*.
- Montgomery, Robert H., One East Forty-fourth Street, New York,
of *Lybrand, Ross Bros. & Montgomery*.
- Morris, Moe, 1270 Sixth Avenue, New York,
Moe Morris.
- Morrison, Francis A., 170 Broadway, New York,
of *Morrison & Hanson*.
- Morrison, Frederick, 52 Second Avenue, Bay Shore,
Frederick Morrison.
- Morse, Perley, 165 Broadway, New York,
of *Perley Morse & Company*.
- Morton, D. Walter, Room 315, University Building, Syracuse,
Director, *Syracuse University*.
- Moses, Isidore, 11 East Forty-fourth Street, New York,
of *Rothman & Moses*.

NEW YORK—Continued

- Mount, Charles Britain, Jr., 7 DeKalb Avenue, Brooklyn,
of *Mount & Carter*.
- Moyer, Melbourne S., 149 Broadway, New York,
with *Fulton Trust Company of New York*.
- Mullen, Francis Nicholas, Keeney Theatre Building, Elmira,
Francis Nicholas Mullen.
- Munroe, David (N. J.), 140 Cedar Street, New York,
of *Alfred Rose & Company*.
- Murphy, Alexander S., 420 Lexington Avenue, New York,
Alexander S. Murphy.
- Murphy, Joseph C. (N. H.), 15 East Fifty-seventh Street, New York,
of *Joseph C. Murphy & Company*.
- Murray, William R., 500 Fifth Avenue, New York,
of *George H. Kingsley & Company*.
- Nachbar, Daniel, 521 Fifth Avenue, New York,
Daniel Nachbar.
- Nichols, Ira C., 1217 Broadway, New York,
Ira C. Nichols.
- Nicholson, Fred T., 108 Water Street, New York,
Fred T. Nicholson.
- Nicklas, C. Aubrey, 6 Church Street, New York,
C. Aubrey Nicklas.
- Niederwiesen, Richard E., 61 Broadway, New York,
of *R. E. Niederwiesen Company*.
- North, Raymond Edward, 15 Broad Street, New York,
with *Haskins & Sells*.
- Nugent, James E. 94 Broadway, Newburgh,
of *Nugent & Haeussler*.
- O'Donoghue, Cornelius J., 90 Broad Street, New York,
Cornelius J. O'Donoghue.
- Okun, Isaac E., 250 West Fifty-seventh Street, New York,
Isaac E. Okun.
- O'Neil, George W., 110 William Street, New York,
with *Boyce, Hughes & Farrell*.
- Ornstein, Irving, 25 West Forty-fourth Street, New York,
of *Ornstein, Rifkin Company*.
- Pace, Homer S., 225 Broadway, New York,
President, *Pace Institute*.
- Palmer, Leslie E., 15 Broad Street, New York,
of *Haskins & Sells*.
- Patterson, Samuel Duncan, 1125 Grand Concourse, New York,
Retired from practice.
- Patterson, William D., 9 Pont Street, Great Neck,
William D. Patterson.
- Pearlberg, Harry, 570 Seventh Avenue, New York,
of *Harry Pearlberg & Company*.
- Pekar, Frank J., 4331 Forty-fifth Street, Sunnyside, Long Island,
Frank J. Pekar.

NEW YORK—Continued

- Peterson, John Myron, 227 East Forty-fifth Street, New York,
General Manager, *Ogilvie Sisters Sales Corporation*.
- Peyser, Michael, 11 West Forty-second Street, New York,
of *Simonoff, Peyser & Citrin*.
- Pfleeger, Floyd J., (Ky.), 16 Avery Avenue, Buffalo,
Floyd J. Pfeeger.
- Phagan, Knox B., 25 West Forty-third Street, New York,
of *Phagan, Tillison & Tremble*.
- Pierce, Roy F., 15 Broad Street, New York,
with *Haskins & Sells*.
- Plancher, Abraham, 19 West Forty-fourth Street, New York,
with *George M. Sachs*.
- Pomerance, Nathaniel, 320 Broadway, New York,
Nathaniel Pomerance.
- Porterfield, Austin R., 15 Broad Street, New York,
of *Haskins & Sells*.
- Portman, Elmer William (Conn.), 285 Madison Avenue, New York,
Comptroller, *Continental Baking Corporation*.
- Prankard, Harry I., 2nd, 150 Broadway, New York,
of *Prankard & Zimmermann*.
- Price, Charles N., 122 East Forty-second Street, New York,
Charles N. Price.
- Prosnitz, Ludwig B., 521 Fifth Avenue, New York,
of *L. B. Prosnitz & Company*.
- Prouty, Nelson H. (Ind.), 352 Hart Avenue, West Brighton, S. I.,
Retired from practice.
- Quinn, John J. (N. C.), 17 East Forty-second Street, New York,
of *Quinn, Berran & Company*.
- Rafter, Adolphe, One Broadway, New York,
Adolphe Rafter.
- Rankin, R. G., One Cedar Street, New York,
of *R. G. Rankin & Company*.
- Rashba, Aaron H., 274 Madison Avenue, New York,
of *Rashba & Rosen*.
- Rauh, Julius J., 140 West Eighty-sixth Street, New York,
with *Patterson, Teele & Dennis*.
- Raynor, John L., 67 Henry Street, Freeport, Long Island,
John L. Raynor.
- Rayson, Ennes C. (Ill.), 88 South Main Street, Pittsford.
- Reeve, Archie Frederick, 90 Broad Street, New York,
of *Reeve, Brown & Atkins*.
- Regan, Maurice S. (N. C.), 123 East Ninety-fourth Street, New York,
Maurice S. Regan.
- Reik, Raymond Carlisle, 22 East Fortieth Street, New York,
of *Haskins & Sells*.
- Rice, Harry Milner, 100 Broadway, New York,
of *F. W. Lafrentz & Company*.
- Richards, Paul J., 69 Dey Street, New York,
of *Richards & Ganly*.

NEW YORK—Continued

- Richardson, Robert K., 31 Union Square, New York,
of *Richardson & Richardson*.
- Richardson, Wilson G., 31 Union Square, New York,
of *Richardson & Richardson*.
- Richmond John P., 202 East Forty-fourth Street, New York,
of *John P. Richmond & Company*.
- Rifkin, Louis A., 25 West Forty-fourth Street, New York,
of *Ornstein, Rifkin Company*.
- Robbins, Ira B., 551 Fifth Avenue, New York,
of *Rossmore & Robbins*.
- Rohrbach, John F. D., 11 Park Place, New York,
of *J. Lee Nicholson & Company*.
- Rohwerder, Frederick C., 15 Broad Street, New York,
of *Haskins & Sells*.
- Rolls-Warrington, Charles W., 56 Pine Street, New York,
with *Price, Waterhouse & Company*.
- Rolnik, Max, 21 West Street, New York,
of *Leslie, Banks & Company*.
- Romine, Edward Chapman, 551 Fifth Avenue, New York,
of *Horwath & Horwath*.
- Roscher, Christopher L., 25 West Forty-fifth Street, New York,
of *W. C. Heaton & Company*.
- Rose, James (Ohio), 15 Bidwell Parkway, Buffalo,
James Rose.
- Rosenblum, Charles S., 29 Broadway, New York,
of *Robert Siegel & Company*.
- Rosenkampff, Arthur H., 100 Washington Square, East, New York,
Professor, *New York University*.
- Rosenthal, Joseph, 1440 Broadway, New York,
of *Feinberg & Jacobs*.
- Rosoff, Louis H., 120 Wall Street, New York,
of *L. H. Rosoff & Company*.
- Rossmore, Emerson E., 551 Fifth Avenue, New York,
of *Rossmore & Robbins*.
- Roth, Joseph, 225 West Fifty-Seventh Street, New York,
Joseph Roth.
- Rothman, Moses H., 11 East Forty-fourth Street, New York,
of *Rothman & Moses*.
- Ryan, Joseph H., 122 East Forty-second Street, New York,
Joseph H. Ryan.
- Sachs, George M., 19 West Forty-fourth Street, New York,
George M. Sachs.
- Sachs, Louis A., 309 Fifth Avenue, New York,
Louis A. Sachs.
- Salway, William S., 149 Broadway, New York,
William S. Salway.
- Sanders, Arthur H., 11 West Forty-second Street, New York,
Arthur H. Sanders.

NEW YORK—Continued

- Scall, Max, 51 Chambers Street, New York,
Max Scall.
- Schaeberle, Frederick M., 225 Broadway, New York,
of *Pace & Pace.*
- Schapiro, Jacob, 120 Broadway, New York,
of *Schapiro & Schapiro.*
- Scharf, Harry A., 570 Seventh Avenue, New York,
of *Scharf & Geist.*
- Schlessinger, Max, 565 Fifth Avenue, New York,
of *Max Schlessinger & Company.*
- Schiller, George, 274 Madison Avenue, New York,
George Schiller.
- Schmalzl, Otto P., Northcourt Building, White Plains,
of *S. Roger Mitchell & Company.*
- Schneider, Theodore I., 500 West End Avenue, New York,
Retired from practice.
- Schultz, Joseph, 1776 Broadway, New York,
of *Zabelle & Schultz.*
- Scollar, Max, 11 West Forty-second Street, New York,
Max Scollar.
- Scoville, Clifford Eugene, 15 Broad Street, New York,
with *Haskins & Sells.*
- Seamon, Maxwell, 320 Fifth Avenue, New York,
Maxwell Seamon.
- Seidman, Henry L., 67 West Forty-fourth Street, New York,
of *Henry L. Seidman & Company.*
- Semple, Allan, 14 Wall Street, New York,
Allan Semple.
- Sharkey, Henry W., 63 Park Row, New York,
of *H. W. Sharkey & Company.*
- Sheperdson, William, 3 Tanglewyld Avenue, Bronxville.
- Sherman, David, 2 Park Avenue, New York,
Comptroller, *Warner Quinlan Company.*
- Shults, Otto A., Commerce Building, Rochester,
of *Wilson, Shults & Company.*
- Silverman, Murray H., 63 Park Row, New York,
Murray H. Silverman.
- Simon, Irving L., 75 State Street, Albany,
Irving L. Simon.
- Simonoff, Louis, 11 West Forty-second Street, New York,
of *Simonoff, Peeper & Citrin.*
- Sinclair, Prior, 90 Broad Street, New York,
of *Lybrand, Ross Bros. & Montgomery.*
- Smith, Thomas H., 60 East Forty-second Street, New York,
of *Joseph E. Campbell & Company.*
- Smith, Wilbert J. (D. C.), 30 Rockefeller Plaza, New York,
with *Standard Oil Company of New Jersey.*
- Sophrin, Harry L., 245 Fifth Avenue, New York,
Harry L. Sophrin.

NEW YORK—Continued

- Spencer, Edmund A. (Ill.), 109 Lancaster Street, Albany,
with *Bureau of Internal Revenue*.
- Spratt, William Robert, Jr. (Okla.), Hotel Roosevelt, Madison Avenue and
Forty-fifth Street, New York.
- Spritzer, Samuel L., 401 Broadway, New York,
of *S. L. Spritzer & Company*.
- Squires, Frederic W., 101 Park Avenue, New York,
of *Squires & Company*.
- Staub, Walter A., 90 Broad Street, New York,
of *Lybrand, Ross Bros. & Montgomery*.
- Stegman, Walter A., 120 Broadway, New York,
with *Barrow, Wade, Guthrie & Company*.
- Steinberger, Joseph B., 1815 Morris Avenue, New York,
Joseph B. Steinberger.
- Stempf, Victor H., 80 Maiden Lane, New York,
of *Touche, Niven & Company*.
- Stern, Alfred J., 551 Fifth Avenue, New York,
of *Stern, Porter, Kingston & Coleman*.
- Stern, Harry A., 1441 Broadway, New York,
Harry A. Stern.
- Sternberg, Abram, 11 Park Place, Park Murray Building, New York,
with *J. Lee Nicholson & Company*.
- Stevenson, John Dodd, 432 Portland Avenue, Rochester,
Secretary-Treasurer, *Fashion Park Manufacturing Corporation*.
- Stewart, Andrew, 15 Broad Street, New York,
of *Haskins & Sells*.
- Stillman, Mendel J., 111 John Street, New York,
of *Wulfging & Stillman*.
- Stim, Menahem, 29 Broadway, New York,
Menahem Stim.
- Stirton, William C. R., 90 Broad Street, New York,
with *Lybrand, Ross Bros. & Montgomery*.
- Stokes, John W., 1775 Broadway, New York,
John W. Stokes.
- Strandberg, Albin D., 120 Broadway, New York,
Albin D. Strandberg.
- Suffern, Philip S., 40 Rector Street, New York,
of *West, Flint & Company*.
- Sutherland, Elmer L. (Ill.), 120 Wall Street, New York,
of *Lawrence Scudder & Company*.
- Swenson, Arthur S., 551 Fifth Avenue, New York,
of *Arthur S. Swenson & Associates*.
- Swezey, George O., 155 East Forty-fourth Street, New York,
Treasurer, *Nestles Milk Products, Inc.*
- Swinebroad, Lloyd E. (Tenn.), 80 William Street, New York,
of *Short, Swinebroad & Associates*.
- Tarter, Samuel, 1457 Broadway, New York,
Samuel Tarter.
- Tauritz, Leo L., 122 East Forty-second Street, New York,
Leo L. Tauritz.

NEW YORK—Continued

- Taylor, Conrad B., 90 Broad Street, New York,
of *Lybrand, Ross Bros. & Montgomery*.
- Thomy, Carl D., Temple Building, Rochester,
of *Williams & Thomy*.
- Thudson, Foti M., 551 Fifth Avenue, New York,
with *Horwath & Horwath*.
- Tillison, Robert F., 25 West Forty-third Street, New York,
of *Phagan, Tillison & Tremble*.
- Tipperman, Simon (N. C.), 100 East Gun Hill Road, New York,
Chief Accountant, *Montefiore Hospital*.
- Tobias, Sidney, 415 Lexington Avenue, New York,
with *Arthur B. Sinclair & Company*.
- Toth, Louis, 551 Fifth Avenue, New York,
of *Horwath & Horwath*.
- Tourin, Fred, 551 Fifth Avenue, New York,
of *Shmerler & Tourin*.
- Tripp, Wilbour Dean, 271 Madison Avenue, New York,
of *George M. Dallas & Company*.
- Troper, Morris C., 521 Fifth Avenue, New York,
of *Loeb & Troper*.
- Tuck, F. Lucian (N. C.), 341 Ninth Avenue, New York,
with *United States Bureau of Internal Revenue*.
- Turner, John J., 80 Livingston Street, Brooklyn,
John J. Turner.
- Van Arsdale, Minor (Fla.), care Scarsdale Golf Club, Inc., Hartsdale.
- Van Benschoten, Harry E., 521 Fifth Avenue, New York,
of *H. E. Van Benschoten & Company*.
- Vaughan, Arthur S., 15 Broad Street, New York,
of *Haskins & Sells*.
- Vlahos, Athan D., 25 West Forty-third Street, New York,
Athan D. Vlahos.
- Voelker, Bernard Howard, 70 Pine Street, New York,
with *Bergen & Willvonseder*.
- Vonhausen, Charles, 11 Wall Street, New York,
with *New York Stock Exchange*.
- Wagner, Marvyn J., 120 Wall Street, New York,
of *Lawrence Scudder & Company*.
- Walker, Harold O., 17 East Forty-second Street, New York,
Harold O. Walker.
- Walsh, James W., 2 Rector Street, New York,
of *James W. Walsh & Company*.
- Wannen, Charles W. (Conn.), 1071 East Twenty-first Street, Brooklyn.
- Warner, Philip J., 15 East Twenty-sixth Street, New York,
President, *The Ronald Press Company*.
- Watkins, Luther K., Liberty Bank Building, Buffalo,
L. K. Watkins.
- Watterston, Roderick J., 110 East Forty-second Street, New York,
of *Watterston & Company*.

NEW YORK—Continued

- Weber, George H., 25 Broadway, New York,
of *Ward, Weber & Company*.
- Webster, Henry M., 2 West Forty-fifth Street, New York,
of *Webster, Atz & Company*.
- Webster, Norman E., 50 Broadway, New York,
of *Webster, Horne, Blanchard & Taylor*.
- Weinberg, Harry, 11 West Forty-second Street, New York,
of *Weinberg & Josephson*.
- Weinberger, David E., 1328 Broadway, New York,
David E. Weinberger.
- Weinberger, William B., 152 West Forty-second Street, New York,
William B. Weinberger.
- Weinstein, Louis, 521 Fifth Avenue, New York,
of *Homes & Davis*.
- Weiser, Maxwell R., 16 East Forty-third Street, New York,
of *M. R. Weiser & Company*.
- Weiss, Joseph G., 225 Fifth Avenue, New York,
Joseph G. Weiss.
- Weiss, William F., 7 Dey Street, New York,
of *W. F. Weiss & Company*.
- Weitz, Paul Godfrey, 88-23 172nd Street, Jamaica,
Secretary and Comptroller, *Park Laundry of Long Island*.
- Weldon, Oscar J., 165 Broadway, New York,
of *Hunter & Weldon*.
- Wells, Julius F., 1819 Broadway, New York,
Julius F. Wells.
- Westervelt, Benjamin E., 233 Broadway, New York,
Benjamin E. Westervelt.
- Wetzel, William M. (Md.), 100 East Forty-second Street, New York,
Treasurer, *Commercial Credit Company*.
- Wiegand, Peter C., 100 Broadway, New York,
of *F. W. Lafrentz & Company*.
- Wiemer, Frank L., 20 Vesey Street, New York,
with *Eastern Audit Company, Inc.*
- Wiener, Morris, 521 Fifth Avenue, New York,
Morris Wiener.
- Wilde, Edward Andrew, 11 Park Place, New York,
with *J. Lee Nicholson & Company*.
- Wildman, John R., 15 Broad Street, New York,
of *Haskins & Sells*.
- Williams, George C., 30 Rockefeller Plaza, New York,
with *John D. Rockefeller, Jr.*
- Williams, Glenn O., Temple Building, Rochester,
of *Williams & Thomy*.
- Williams, Leon E., 2 Wall Street, New York,
Leon E. Williams.
- Willvonseder, Ernest, 70 Pine Street, New York,
of *Bergen & Willvonseder*.

NEW YORK—Continued

- Wilson, Frederick J., 31 Nassau Street, New York,
Frederick J. Wilson.
- Winkler, Oscar, 19 West Forty-fourth Street, New York,
Oscar Winkler.
- Winters, William H. (N. J.), 110 William Street, New York,
with *Boyce, Hughes & Farrell.*
- Wolfe, Lee J., 116 John Street, New York,
of *S. H. & Lee J. Wolfe.*
- Wolfe, Morley S., 29 Broadway, New York,
of *Harrow & Wolfe.*
- Wood, J. Frederick E., 110 William Street, New York,
J. Frederick E. Wood.
- Wood, Roy A., 43 Cedar Street, New York,
of *Johnson, Wood & Company.*
- Woods, J. B. Collings, 110 William Street, New York,
of *Fedde & Company.*
- Woolley, Ernest S. (Mo.), 70 Wall Street, New York,
of *E. S. Woolley & Company.*
- Wren, James H., 11 West Forty-second Street, New York,
James H. Wren.
- Wright, Arthur, 10 East Fortieth Street, New York,
with *L. H. Conant & Company.*
- Wright, Edward V., 448 Milton Road, Rye.
- Wulfig, Frederick W., 111 John Street, New York,
of *Wulfig & Stillman.*
- Yewdall, Clifford (Iowa), Empire State Building, New York,
Clifford Yewdall.
- Young, Arthur, One Cedar Street, New York,
of *Arthur Young & Company.*
- Zabelle, Maxwell, 1776 Broadway, New York,
of *Zabelle & Schultz.*
- Zaenglein, Paul C., 31 Exchange Street, Rochester,
of *Jackson, Zaenglein & Ellis.*
- Zimmermann, Karl R., 150 Broadway, New York,
of *Prankard & Zimmermann.*
- Zirkle, Wilmer D., 52 William Street, New York,
of *Block & Zirkle.*

NORTH CAROLINA—

- Bowen, Arthur F., Box 499, Raleigh,
Treasurer, *State College of the University of North Carolina.*
- Bradley, Robert L., Lenoir,
County Accountant, *Caldwell County.*
- Bundy, Harry W., Virginia Dare Arcade, Elizabeth City,
of *Bundy & Moran.*
- Carter, Robert C., North Carolina Bank and Trust Company Building,
Raleigh,
of *R. C. Carter & Company.*

NORTH CAROLINA—Continued

- Dombhart, George E., Commercial Bank Building, Charlotte,
of *George E. Dombhart & Company*.
- Emery, George H., Stearns Building, Statesville,
George H. Emery.
- Everett, D. H., United Bank Building, Greensboro,
of *Everett, Zane & Muse*.
- Finlay, Walter M., 1332 Romany Road, Charlotte,
with *Farm Credit Administration*.
- Henderson, W. Bowen, Crane Building, Asheville,
W. Bowen Henderson.
- Huggins, Vance, Johnston Building, Charlotte,
with *Haskins & Sells*.
- Hutchinson, Orion Neely, Johnston Building, Charlotte,
of *Haskins & Sells*.
- Lindsay, J. J., Piedmont Building, Greensboro,
J. J. Lindsay.
- Lundin, Gustaf Clarence, Box 305, Laurinburg,
Gustaf Clarence Lundin.
- Perrin, George E., P. O. Box 59, Greensboro,
of *A. M. Pullen & Company*.
- Poole, George R., 102 West Hargett Street, Raleigh,
George R. Poole.
- Redford, J. Beverly, Trust Building, Durham,
J. Beverly Redford.
- Sproul, Frank C., Jefferson Building, Greensboro,
with *Councilor & Buchanan*.
- Stevens, William E., Fidelity Building, Lenoir,
Wm. E. Stevens.
- Walker, Carbis A., Reynolds Building, Winston-Salem,
of *Carbis Walker & Associates*.
- Wiley, Samuel H., 117 West Council Street, Salisbury.
- Willer, Emil F., 206 West Avenue, Kannapolis,
Auditor, *Cannon Mills Company*.
- Zane, Edward R., Piedmont Building, Greensboro,
of *Everett, Zane & Muse*.
- Zum Brunnen, Thomas P., Wallace Building, Salisbury,
Thomas P. Zum Brunnen.

NORTH DAKOTA—

- Bakken, Palmer C., 410 Main Street, Bismarck,
P. C. Bakken.
- Blegen, Arthur, Black Building, Fargo,
of *Thompson, Blegen & Company*.
- Brady, Edward W., Clifford Building, Grand Forks,
of *Edward W. Brady & Company*.
- Conoboy, Gerald R., Michigan,
with *Farm Credit Administration*.

NORTH DAKOTA—Continued

- Cull, John A., Edwards Block, Fargo,
of *J. A. Cull & Company*.
Janz, Roy A., Enderlin,
Supervising Examiner, *Farm Credit Administration*.

OHIO—

- Adams, Richard H. B., Refiners Oil Building, Dayton,
of *Wall, Cassel & Eberly*.
Allen, James F. (Ind.), 7439 Reading Road, Cincinnati,
Comptroller, *The American Laundry Machinery Company*.
Axtmann, Charles F. (Ind.), 2215 Goleta Avenue, Youngstown,
with *The Home Savings & Loan Company*.
Baker, A. B., Renkert Building, Canton,
A. B. Baker.
Baruch, Jacob S., 227 West Bowery Street, Akron,
Jacob S. Baruch.
Battelle, Don D., 121 West Second Street, Dayton,
of *Battelle & Battelle*.
Battelle, Gordon Sellers, 121 West Second Street, Dayton,
of *Battelle & Battelle*.
Battelle, Louis G., 121 West Second Street, Dayton,
of *Battelle & Battelle*.
Birr, Charles H. (Okla.), 236 East Milton Street, Alliance,
Charles H. Birr.
Cassel, Jesse C., Refiners Oil Building, Dayton,
with *Wall, Cassel & Eberly*.
Clayton, Carl C., 1982 Staunton Road, Cleveland,
Secretary, *Wellman Engineering Company*.
Cloud, J. D., Traction Building, Cincinnati,
of *J. D. Cloud & Company*.
Cochran, William A., Citizens Building, Cleveland,
of *Alexander, Cochran & Huffman*.
Cook, Thomas Joseph, Standard Bank Building, Cleveland,
T. J. Cook.
Cornetet, James P., 16 East Broad Street, Columbus,
James P. Cornetet.
Coy, Walter A., Leader Building, Cleveland,
of *Walter A. Coy & Company*.
Crawford, Elmer L., United Bank Building, Cleveland,
Elmer L. Crawford.
Cryer, Henry M., Midland Building, Cleveland,
with *Lybrand, Ross Bros. & Montgomery*.
Cuthbertson, Harry W., Refiners Oil Building, Dayton,
of *Wall, Cassel & Eberly*.
Dalton, H. Leo, Ohio Bank Building, Toledo,
of *Konopak, Hurst & Dalton*.
Depue, Carl H. (Ind.), Union Central Building, Cincinnati,
of *Depue, Herrier & Eversman*.

OHIO—Continued

- Dickerson, Thomas M. (Ky.), Public Square, Cleveland,
with *Cleveland College, Western Reserve University*.
- Eastes, Chester M., Keith Building, Dayton,
Chester M. Eastes.
- Evans, Ernest S., Lima Trust Building, Lima,
of *Myers & Evans*.
- Fenner, James B. (Ind.), 1866 Glendale Avenue, Toledo,
Secretary-Treasurer, *Prest-O-Lite Battery Corporation*.
- Hagemann, Andrew W., Traction Building, Cincinnati,
with *J. D. Cloud & Company*.
- Hall, Cecil L. (Ind.), Provident Bank Building, Cincinnati,
Cecil L. Hall.
- Hansbarger, William C., Dominion Building, Lima,
of *Hansbarger & Barnett*.
- Hardman, J. E. (Mich.), 2711 Robinwood Avenue, Toledo,
Secretary and Treasurer, *Toledo Ice & Coal Company*.
- Huffman, Louis H. (Ky.), Citizens Building, Cleveland,
of *Alexander, Cochran & Huffman*.
- Hurst, Robert A., Ohio Bank Building, Toledo,
of *Konopak, Hurst & Dalton*.
- Jones, Arthur L., Mahoning Bank Building, Youngstown,
of *Simonton, Jones & Company*.
- Keller, Harry A., 33 North High Street, Columbus,
of *Keller, Kirschner & Martin*.
- Keller, John G., 33 North High Street, Columbus,
of *Keller, Kirschner & Martin*.
- Kirschner, R. LeRoy, 33 North High Street, Columbus,
of *Keller, Kirschner & Martin*.
- Knapp, Jesse, First National Bank Building, Portsmouth,
Jesse Knapp.
- Koke, Oscar I. (Oreg.), Fidelity Building, Cleveland,
of *Koke & Company*,
of *Konopak, Hurst & Dalton*.
- Konopak, Lothar T., Ohio Bank Building, Toledo.
- Langdon, W. E., Huntington Bank Building, Columbus,
W. E. Langdon.
- Lewis, Willis E., Guardian Building, Cleveland,
Willis E. Lewis.
- Long, Joseph P., Union Trust Building, Cleveland,
Joseph P. Long.
- Mateer, Ralph F., Second National Building, Warren,
of *Mateer, Burgeson & Packer*.
- McConkie, C. C., Plain Dealer Building, Cleveland,
C. C. McConkie.
- Meaden, Douglas S., Citizens Building, Cleveland,
of *Meaden & Moore*.
- Miller, Hermann C., Ohio State University, Columbus,
Professor of Accounting, *Ohio State University*.

OHIO—Continued

- O'Brien, Daniel J. (Ky.), Commodore Perry Hotel, Toledo,
President, *Commodore Perry Hotel Company*.
- O'Bryan, William I. (Ind.), 1305 Bunts Road, Lakewood,
William I. O'Bryan.
- Parker, Everett B., A. I. U. Citadel, 50 West Broad, Columbus,
of *Parker, Bolon and Company*.
- Reinhardt, C. E., Union Central Building, Cincinnati,
C. E. Reinhardt.
- Rice, L. G., Union Central Building, Cincinnati,
of *Rice, Stanley & Company*.
- Roberts, R. M. (Ind.), Guardian Building, Cleveland,
of *Roberts & Sears*.
- Rouse, Robert B. (Ky.), Mercantile Library Building, Cincinnati,
of *Rouse, Favret & Company*.
- Schaefer, Frank G., Provident Bank Building, Cincinnati,
Frank G. Schaefer.
- Scott, Harry B. (Pa.), Reconstruction Finance Corporation, Cleveland,
with *Reconstruction Finance Corporation*.
- Silbert, Irving S., Fidelity Building, Cleveland,
of *Silbert & Silbert*.
- Smethurst, Richard, Jr., Edwards Building, Cincinnati,
of *Richard Smethurst & Company*.
- Smith, Clewell M. (Ky.), Standard Building, Cleveland,
of *Laubscher & Smith*.
- Stanley, William H., Union Central Building, Cincinnati,
of *Rice, Stanley & Company*.
- Terry, Horace B., Callahan Bank Building, Dayton,
Horace B. Terry.
- Verito, William J. (Conn.), 2836 Lorain Avenue, Cleveland,
with *Kaase Bakeries*.
- Vogele, Edward A., First National Bank Building, Cincinnati,
of *Kennedy & Vogele*.
- Wall, Hugh E., Refiners Oil Building, Dayton,
of *Wall, Cassel & Eberly*.
- Wall, Walter D., 44 West Gay Street, Columbus,
W. D. Wall.
- Wideman, Cyril H., Second National Bank Building, Toledo,
of *Wideman & Madden*.
- Willcox, Clarence P., 1280 North Grant Avenue, Columbus,
Treasurer, *Columbus Coated Fabrics Corporation*.
- Wright, Charlton C. (Ky.), Union Central Building, Cincinnati,
Charlton C. Wright.
- Zwemer, Frank L. (Ind.), Hickox Building, Cleveland,
of *Zwemer, Uebel & Company*.

OKLAHOMA—

- Baker, Valdine, First National Building, Oklahoma City,
with *Farm Credit Administration*.

OKLAHOMA—Continued

- Billups, Ford L., Ramsey Tower, Oklahoma City,
with *Ramsey Petroleum Company*.
- Bonicamp, John P., Otstot Building, Blackwell,
John P. Bonicamp.
- Brown, Oscar W., Philtower Building, Tulsa,
Secretary, *R. H. Pierce & Company, Inc.*
- Burman, Thomas W., Ritz Building, Tulsa,
with *Lunsford, Barnes & Company*.
- Cahill, Larry E., World Building, Tulsa,
of *L. E. Cahill & Company*.
- Carey, Tom F., First National Building, Oklahoma City,
Tom F. Carey.
- Clack, Burney R., 5528 South Owasso, Tulsa,
Burney R. Clack.
- Clark, Ernest Adrian (Ohio), 1540 South Delaware Place, Tulsa,
with *Farm Credit Administration*.
- Clark, William L., National Bank of Tulsa Building, Tulsa,
of *W. O. Ligon & Company*.
- Cory, Albert W., Hightower Building, Oklahoma City,
of *Hammond & Cory*.
- Craig, Henry, P. O. Box 103, Picher,
Henry Craig.
- Cross, Norman C., Kennedy Building, Tulsa,
with *Dr. S. G. Kennedy Interests*.
- Davis, Oscar R., Petroleum Building, Oklahoma City,
with *Wolf & Company*.
- Dowling, Edward J., Box 418, Pawhuska,
Edward J. Dowling.
- Emenhiser, Edwin B., Masonic-Empire Building, Bartlesville,
Secretary, *Indian Territory Illuminating Oil Company*.
- Fitzkee, Paul W., Oklahoma Building, Tulsa,
with *Barrow, Wade, Guthrie & Company*.
- Fox, M. Clyde, Hightower Building, Oklahoma City,
M. Clyde Fox.
- Gambill, Ladd H., First National Bank Building, Pawhuska,
Ladd H. Gambill.
- Garnett, Robert E., Hales Building, Oklahoma City,
of *Willson & Garnett*.
- Godfrey, Roy F., Tulsa Loan Building, Tulsa,
of *Ross T. Warner & Company*.
- Hammonds, Homer C., Hightower Building, Oklahoma City,
of *Hammonds & Cory*.
- Harkness, S. Clay, Masonic Building, Ponca City,
with *L. H. Wentz*.
- Hays, R. M., Ritz Building, Tulsa,
of *R. M. Hays & Company*.
- Hoffman, Floyd L. (Ind.), Oklahoma Building, Tulsa,
Auditor, *Central States Power & Light Corporation*.

OKLAHOMA—Continued

- Jones, Arthur, Commerce Building, Okmulgee,
Arthur Jones.
- Jones, Edwin B. Jr. (Ga.), 2128 East Nineteenth Street, Tulsa,
with *The Morris Plan Company of Oklahoma.*
- Kapp, Milton L., P. O. Box 871, Tulsa,
with *Oklahoma Natural Gas Company.*
- Law, William James, Simpson Building, Ardmore,
William James Law.
- Muhlherr, Herman, Mayo Building, Tulsa,
Herman Muhlherr.
- Nash, Evans A., 17 South Santa Fe Street, Oklahoma City,
Vice-President, *Yellow Transit Company.*
- Norton, C. E., 516 East Grand Avenue, Ponca City,
with *City of Ponca City.*
- O'Brien, John J., Ritz Building, Tulsa,
John J. O'Brien.
- O'Bryan, William H., Braniff Building, Oklahoma City,
Chief Accountant, *Braniff Airways, Inc.*
- Padon, Joseph Adrian, Cosden Building, Tulsa,
of *Haskins & Sells.*
- Parsons, Eschol E., Kennedy Building, Tulsa,
of *E. E. Parsons & Company.*
- Philp, Walter J. (Pa.), Petroleum Building, Tulsa,
with *Collins, Barth & Company.*
- Rice, Carl L., Kennedy Building, Tulsa,
of *Carl L. Rice & Company.*
- Riggins, Russell M., Phillips Building, Bartlesville,
Comptroller, *Phillips Petroleum Company.*
- Rush, Hugh M., Kennedy Building, Tulsa,
of *Mattison & Davey.*
- Scivally, L. F., Key Building, Oklahoma City,
L. F. Scivally.
- Smith, Virgil G., P. O. Box 1267, Ponca City,
with *Continental Oil Company.*
- Struble, Howard G., 111-117 South Main Street, McAlester,
Secretary-Treasurer, *Hale Halsell Company.*
- Warner, Ross T., Tulsa Loan Building, Tulsa,
of *Ross T. Warner & Company.*
- Williams, T. Dwight, First National Building, Oklahoma City,
T. Dwight Williams.
- Winters, George F., Oklahoma Building, Tulsa,
with *Barrow, Wade, Guthrie & Company.*
- Wright, Charles Albert, Manhattan Building, Muskogee,
Charles A. Wright.
- Wright, William C., Key Building, Oklahoma City,
William C. Wright.

OREGON—

- Buell, Scire D., Pacific Building, Portland,
of *Walter D. Whitcomb & Company*.
- Davis, Pearce C., Pittock Block, Portland,
of *Haskins & Sells*.
- DeLap, Virgil G., Citizens Bank Building, Portland,
of *Wells & DeLap*.
- Ellis, Allen C., Wilcox Building, Portland,
of *Ellis & Edwards*.
- Hanks, Jerome W., Corbett Building, Portland,
of *Hanks, McGee & Boden*.
- Hecox, Frank S., 4784 Southeast Seventeenth Avenue, Portland,
Secretary-Treasurer, *Iron Fireman Manufacturing Company*.
- Janney, Philip W., Pittock Block, Portland,
Philip W. Janney.
- Knox, Leland J., Medford National Bank Building, Medford,
Leland J. Knox.
- Kron, Robert L. (Wash.), Wilcox Building, Portland,
of *Piepenbrink & Kron*.
- Kubin, Otto F., P. O. Box 7, Mehama,
with *Farm Credit Administration*.
- Leo, Robert J., American Bank Building, Portland,
Robert J. Leo.
- Leshner, Ray H., 730 Southwest Salmon Street, Portland,
of *Ray H. Leshner Company*.
- Miles, Roland G., Rand Building, Baker,
Roland G. Miles.
- Mund, F. H. (Mont.), Lewis Building, Portland,
with *Farm Credit Administration*.
- Olds, Jack W., 709 Northeast Broadway, Portland,
Jack W. Olds.
- Piepenbrink, William J. (Wis.), Wilcox Building, Portland,
of *Piepenbrink & Kron*.
- Post, Harold H. (Calif.), Route 4, Box 67, Sherwood,
Retired from practice.
- Sawtell, Alfred R., Pittock Block, Portland,
of *Sawtell, Goldrainer & Company*.
- Whitcomb, Walter D., Pacific Building, Portland,
of *Walter D. Whitcomb & Company*.
- Wilson, Ezra M., City Hall, Medford,
of *Wilson Auditing Company*.
- Wood, I. D., Mayer Building, Portland,
I. D. Wood.

PENNSYLVANIA—

- Andrews, Leon G. (Mich.), 85 Rosedale Road, Overbrook Hills,
with *Strawbridge & Clothier*.
- Bachrach, M. D., Farmers Bank Building, Pittsburgh,
of *Bachrach, Sanderbeck & Company*.
- Ballingall, William R. A. (Ind.), Drexel Building, Philadelphia,
of *William Ballingall & Company*.

PENNSYLVANIA—Continued

- Barth, Raymond Everett, Oliver Building, Pittsburgh,
of *Collins, Barth & Company*.
- Bell, Grant L. (N. H.), First National Bank Building, Scranton,
Grant L. Bell.
- Bennett, Virgil E., Union Trust Building, Pittsburgh,
of *Bennett & Company*.
- Bennis, Arthur T., Spirit Building, Punxsutawney,
Arthur T. Bennis.
- Bielau, Otto T., Law and Finance Building, Pittsburgh,
of *O. T. Bielau & Company*.
- Blair, William J., 1421 Chestnut Street, Philadelphia,
of *John Heins & Company*.
- Boschert, H. A., Adler Court Apartments, Pittsburgh,
with *Oil Well Supply Company*.
- Brand, Carl F., 1519 Kelton Avenue, S. H. B. Pittsburgh.
- Brecher, Leonard, 712 Market Street, Philadelphia,
Comptroller, *Stern & Company*.
- Breiden, Hugo R., Fidelity-Philadelphia Trust Building, Philadelphia,
of *McConnell & Breiden*.
- Brewster, Maurice A., Drake Theater Building, Oil City,
Treasurer, *The Pennzoil Company*.
- Brown, Addison R., Fidelity-Philadelphia Trust Building, Philadelphia,
of *Lawrence E. Brown & Company*.
- Bush, I. Russell, 1421 Chestnut Street, Philadelphia,
of *John Heins & Company*.
- Cameron, Arthur T., Morris Building, Philadelphia,
of *Edward P. Moxey & Company*.
- Campbell, L. Roy, Dime Trust Building, Allentown,
of *Campbell & Carr*.
- Carson, Charles C., Fruit Trade Building, Philadelphia,
Charles C. Carson.
- Carson, John M., 7225 North Twenty-first Street, Philadelphia,
with *Lybrand, Ross Bros. & Montgomery*.
- Chapman, Thomas W., Koppers Building, Pittsburgh,
with *Arthur Young & Company*.
- Clark, William A., Public Ledger Building, Philadelphia,
William A. Clark.
- Clarke, James, Farmers Bank Building, Pittsburgh,
of *Haskins & Sells*.
- Cohen, Morris J., Bankers Securities Building, Philadelphia,
Morris J. Cohen.
- Colledge, William W., 700 B. North Third Street, Harrisburg,
with *Pennsylvania Department of Revenue*.
- Conick, M. C., First National Bank Building, Pittsburgh,
of *Main & Company*.
- Coon, Harry, First National Bank Building, Pittsburgh,
with *Main & Company*.

PENNSYLVANIA—Continued

- Corbin, Thomas R., 1510 Grandin Avenue, Dormont, Pittsburgh,
of *Corbin & Company*.
- Coughlan, Edward A., 123 South Broad Street, Philadelphia,
of *Edward A. Coughlan & Company*.
- Crook, Richard H., 1530 Chestnut Street, Philadelphia,
of *Turner, Crook & Zebley*.
- Cumming, James M., Union Trust Building, Pittsburgh,
of *Cumming & Company*.
- Custer, Guy F., Law and Finance Building, Pittsburgh,
Dean, *Pittsburgh School of Accountancy*.
- Daly, Patrick Joseph (N. C.), City Centre Building, Philadelphia,
with *Edward R. Burt & Company*.
- Dearden, Stanley, 1500 Walnut Street, Philadelphia,
of *Peat, Marwick, Mitchell & Company*.
- Dement, George E., 1614 Walnut Street, Philadelphia,
with *First Mortgage Corporation of Philadelphia*.
- DuBois, Leon A., 121 North Broad Street, Philadelphia,
of *Yulsman & DuBois*.
- Edwards, LeRoy E., Public Ledger Building, Philadelphia,
of *Edwards & Edwards*.
- Fernald, Charles E., 1616 Walnut Street, Philadelphia,
of *Fleisher, Fernald & Company*.
- Fleisher, Maurice T., 1616 Walnut Street, Philadelphia,
of *Fleisher, Fernald & Company*.
- Flint, William, Girard Trust Company Building, Philadelphia,
of *William Flint & Company*.
- Flocken, Ira G., Administration Building, Pittsburgh,
Chief Accountant, *The Board of Public Education*.
- Glendening, Frank S., Widener Building, Philadelphia,
Frank S. Glendening.
- Goldenberg, Benjamin, Widener Building, Philadelphia,
of *Goldenberg, Rosenthal Company*.
- Gould, Walter H. A., First National Bank Building, Pittsburgh,
with *Main & Company*.
- Graham, Earl Wilson, Gulf Building, Pittsburgh,
with *Gulf Oil Corporation of Pennsylvania*.
- Griffith, Horace Price, Girard Trust Company Building, Philadelphia,
of *Griffith & Company*.
- Haire, John H., Fidelity Philadelphia Trust Building, Philadelphia,
of *Lawrence E. Brown & Company*.
- Hauch, John P., 2129 North Uber Street, Philadelphia,
John P. Hauch.
- Heidenreich, Herbert L., 715 East Church Lane, Germantown, Philadelphia,
with *Haskins & Sells*.
- Heinbokel, J. F. W., Brooks Building, Scranton,
of *Heinbokel, Goodwin & Griffiths*.
- Hemming, Herbert R., 1616 Walnut Street, Philadelphia,
Herbert R. Hemming.

PENNSYLVANIA—Continued

- Hersperger, Harold R., Union National Bank Building, Pittsburgh,
with *Lybrand, Ross Bros. & Montgomery*.
- Hesse, Calvin, Standard Life Building, Pittsburgh,
Calvin Hesse.
- Hewes, Frederick L. (N. H.), Broad and Carpenter Streets, Philadelphia,
with *Buddisperge Company*.
- Holtzman, Robert M., Lincoln-Liberty Building, Philadelphia,
Robert M. Holtzman.
- Jacobs, Albert L., First National Bank Building, Pittsburgh,
of *Main & Company*.
- Jacobs, Benjamin (N. Y.), 88 Collom Street, Germantown, Philadelphia,
Treasurer, *Minisac Mills, Inc.*
- Jensen, Carl G., P. O. Box 1076, Pittsburgh,
Comptroller, *A. M. Byers Company*.
- Johnston, D. Vincent, Fidelity-Philadelphia Trust Building, Philadelphia,
of *Lawrence E. Brown & Company*.
- Keenan, Thomas J., Union Trust Building, Pittsburgh,
with *Columbia Gas & Electric Corporation*.
- Keim, Hervey C., Girard Trust Building, Philadelphia,
Hervey C. Keim.
- Keister, Donald C., First National Bank Building, Scottdale,
Donald C. Keister.
- Kelso, Park H., Oliver Building, Pittsburgh,
with *D. L. Frawley*.
- Kimball, Gardner W., Morris Building, Philadelphia,
of *Edward P. Moxey & Company*.
- Klauder, Lawrence J., Schaff Building, Philadelphia,
Lawrence J. Klauder.
- Krekstein, Isadore H., 1528 Walnut Street, Philadelphia,
of *Laventhol & Krekstein*.
- Landis, Walter L., Packard Building, Philadelphia,
with *Mathieson, Aitkin & Company*.
- Lathrop, Benjamin Lane, 25 North Duke Street, York,
with *Harry Ness*.
- Laventhol, Lewis J., 1528 Walnut Street, Philadelphia,
of *Laventhol & Krekstein*.
- Leonard, Abraham J., North American Building, Philadelphia,
of *Abraham J. Leonard & Company*.
- Lewis, Clarence E., Empire Building, Pittsburgh,
of *Lewis, Baldwin Audit Company*.
- Livengood, A. Chester, Farmers Bank Building, Pittsburgh,
of *Haskins & Sells*.
- MacGarrigle, Robert L., Packard Building, Philadelphia,
with *Lybrand, Ross Bros. & Montgomery*.
- Main, Frank Wilbur, First National Bank Building, Pittsburgh,
of *Main & Company*.
- Main, William R., Packard Building, Philadelphia,
of *Main & Company*.

PENNSYLVANIA—Continued

- Margolis, Harry, Wilbur Trust Building, Bethlehem,
of *Harry Margolis & Company*.
- Marsh, William F., Union Bank Building, Pittsburgh,
with *Lybrand, Ross Bros. & Montgomery*.
- Maury, Harvey L., 528 Boggs Avenue, Pittsburgh,
Harvey L. Maury.
- McCaffrey, Henry S., Land Title Building, Philadelphia,
Henry S. McCaffrey.
- McDonald, Donald, First National Bank Building, Pittsburgh,
with *Main & Company*.
- McDowell, C. Whitford, 1500 Walnut Street, Philadelphia,
of *F. W. Lafrentz & Company*.
- McGonigle, James J., Oliver Building, Pittsburgh,
of *Rush & McGonigle*.
- McGrew, Ralph W., First National Bank Building, Pittsburgh,
with *Main & Company*.
- Miller, Frank C., Oliver Building, Pittsburgh,
with *Reed, Smith, Shaw & McClay*.
- Miller, George A., Girard Trust Company Building, Philadelphia,
of *George A. Miller & Company*.
- Miltenberger, Paul L., 25 East Lemon Street, Lancaster,
with *United States Internal Revenue Department*.
- Moll, Robert F., Public Ledger Building, Philadelphia,
of *Robert F. Moll & Company*.
- Morgan, Gerald, 1090 St. Clair Street, Coraopolis,
Gerald Morgan.
- Morton, Arthur F., Girard Trust Company Building, Philadelphia,
of *Arthur F. Morton & Company*.
- Moss, Albert A., 1524 Chestnut Street, Philadelphia,
Albert A. Moss.
- Moxey, Edward P., Jr., Morris Building, Philadelphia,
of *Edward P. Moxey & Company*.
- Mulle, Warren L., Packard Building, Philadelphia,
with *Price, Waterhouse & Company*.
- Mulvihill, James J., Farmers Bank Building, Pittsburgh,
of *Richter & Company*.
- Myers, L. Clifford, 342 Pine Street, Williamsport,
of *Davis & Myers*.
- Ness, Harry, 25 North Duke Street, York,
Harry Ness.
- Neumoyer, Charles W., Easton Trust Building, Easton,
of *Charles W'm. Neumoyer & Company*.
- Nevius, Roger K., 1421 Chestnut Street, Philadelphia,
of *John Heins & Company*.
- Notman, J. Donald, 222 Spring Street, West Pittston,
with *Grant L. Bell*.
- O'Connell, Robert A., Real Estate Trust Building, Philadelphia,
Robert A. O'Connell.

PENNSYLVANIA—Continued

- Petgen, Joseph F., Union Bank Building, Pittsburgh,
with *Lybrand, Ross Bros. & Montgomery*.
- Pinkerton, Paul W., Farmers Bank Building, Pittsburgh,
of *Haskins & Sells*.
- Redfern, Edward K., First National Bank Building, Pittsburgh,
with *Main & Company*.
- Reed, Victor T., Law and Finance Building, Pittsburgh,
of *Reed & Company*.
- Richardson, Wilber T., 1805 Ardmore Boulevard, Wilkesburg,
Wilber T. Richardson.
- Richter, Otto G., Farmers Bank Building, Pittsburgh,
of *Richter & Company*.
- Ricker, John L., Franklin Trust Building, Philadelphia,
of *Ricker, Oeschger & Company*.
- Risser, Earl T., Commonwealth Building, Allentown,
with *Touche, Niven & Company*.
- Rissinger, Robert Hutchison, Girard Trust Company Building, Philadelphia,
of *Griffith & Company*.
- Rogers, T. W., 1524 Chestnut Street, Philadelphia,
T. W. Rogers.
- Root, Morris J., Lafayette Building, Philadelphia,
Morris J. Root.
- Rowland, Charles Joseph, Leitzell Building, State College,
of *Charles J. Rowland & Company*.
- Rush, Wilfred D., 1601 Jancey Street, Pittsburgh,
of *Rush & McGonigle*.
- Schindler, Solomon D., Widener Building, Philadelphia,
of *Sol. D. Schindler & Company*.
- Schmidt, Joseph S., Morris Building, Philadelphia,
of *Edward P. Moxey & Company*.
- Schurr, Chris, Jr., Real Estate Trust Building, Philadelphia,
Chris Schurr, Jr.
- Shapiro, Davis H., 1616 Walnut Street, Philadelphia,
of *D. H. Shapiro Company*.
- Sheppard, Charles C., Oliver Building, Pittsburgh,
of *Sheppard & Company*.
- Sieger, Maximilian S., First National Bank Building, Pittsburgh,
with *D. G. Sisterson & Company*.
- Sisterson, Douglas G., First National Bank Building, Pittsburgh,
of *D. G. Sisterson & Company*.
- Skipper, Ernest Culbertson, Twelfth Street and Twelfth Avenue, Altoona,
with *Rothert Company*.
- Snyder, Irwin C., Farmers Bank Building, Pittsburgh,
of *Richter & Company*.
- Sowersby, Francis E., First National Bank Building, New Castle,
Francis E. Sowersby.
- Speakman, Frank M., Bourse Building, Philadelphia,
Frank M. Speakman.

PENNSYLVANIA—Continued

- Spencer, Charles H., Jr., Union Trust Building, Pittsburgh,
C. H. Spencer, Jr.
- Sproat, C. Ross, First Bank & Trust Building, Washington,
of *Sproat & Company.*
- Sproul, Robert C., Jr., 625 Fifth Avenue, Pittsburgh,
of *Robert Sproul & Sons.*
- Stephens, Leo J., Investment Building, Pittsburgh,
of *Stephens & Company.*
- Stinger, John D., Fidelity-Philadelphia Trust Building, Philadelphia,
of *Lawrence E. Brown & Company.*
- Stowe, William D., Union National Bank Building, Scranton,
William D. Stowe.
- Strickler, Howard K., 1428 Callowhill Street, Philadelphia,
with *Ford & Kendig Company.*
- Strickler, Kenneth E., 4820 North Eighteenth Street, Philadelphia,
Secretary-Treasurer, *Godshalk Company.*
- Sturm, John E., 219 Hornaday Road, Mt. Oliver, Pittsburgh,
with *Kay, Richards & Company.*
- Swartz, Fred E., Bourse Building, Philadelphia,
with *F. M. Speakman.*
- Tebbens, Wilke Gerhard, 1617 Pennsylvania Boulevard, Philadelphia,
Wilke Gerhard Tebbens.
- Todd, Charles W., Perry Building, Philadelphia,
Charles W. Todd.
- Turner, Clarence L., 1530 Chestnut Street, Philadelphia,
of *Turner, Crook & Zebley.*
- Vollum, Robert Boone, 1530 Chestnut Street, Philadelphia,
of *Vollum & Vollum.*
- Waldbaum, A. B., 12 South Twelfth Street, Philadelphia,
of *A. B. Waldbaum & Company.*
- Wallin, Oscar V., 1616 Walnut Street, Philadelphia,
of *Wolf & Company.*
- Watt, Alexander Henry, 1435 Olney Avenue, Philadelphia,
Alexander H. Watt.
- Weatherwax, D. E. (Idaho), Farmers Bank Building, Pittsburgh,
D. E. Weatherwax.
- Weissinger, Charles, 1526 Race Street, Philadelphia,
of *Charles Weissinger & Company.*
- Westhead, Edward W., Packard Building, Philadelphia,
with *Price, Waterhouse & Company.*
- Williams, Harry A. (Ind.), 7530 Bennett Street, Pittsburgh,
H. A. Williams.
- Willison, Frank A., Benedum-Trees Building, Pittsburgh,
of *Willison Audit & System Company.*
- Wilson, Andrew S., City Centre Building, Philadelphia,
with *Heverle & Hay.*
- Wood, William A., Law and Finance Building, Pittsburgh,
of *The William A. Wood Company.*

PENNSYLVANIA—Continued

- Wright, H. Winfield, Ledger Building, Philadelphia,
of *H. Winfield Wright & Company*.
- Young, James Henry, Jr., First National Bank Building, Pittsburgh,
with *Main & Company*.
- Yulsman, Benjamin, 121 North Broad Street, Philadelphia,
of *Yulsman & DuBois*.
- Yulsman, Maurice, 1420 Walnut Street, Philadelphia,
Maurice Yulsman.
- Zebley, John H., Jr., 1530 Chestnut Street, Philadelphia,
of *Turner, Crook & Zebley*.
- zur Nieden, Ludwig, 1500 Walnut Street, Philadelphia,
with *Peat, Marwick, Mitchell & Company*.

RHODE ISLAND—

- Bugbee, George W., Industrial Trust Building, Providence,
of *Bugbee, Baer & Company*.
- Cox, Leroy Palmer (D. C.), 115 Cass Avenue, Woonsocket,
Superintendent, *Woonsocket Hospital*.
- Emin, Adele M., 157 Jewett Street, Providence,
Adele M. Emin.
- Howell, Harry Edmund (Ohio), 260 West Exchange Street, Providence,
of *Howell & Rison*.
- Rex, George M., Hospital Trust Building, Providence,
George M. Rex.
- Wall, John J., Hospital Trust Building, Providence,
of *Wall & Company*.

SOUTH CAROLINA—

- Derrick, N. E., 1226 Sumter Street, Columbia,
of *Derrick & Finch*.
- Dodge, L. C., Montgomery Building, Spartanburg,
L. C. Dodge.
- Gooding, H. E., 1329½ Main Street, Columbia,
of *Gooding Audit Company*.
- Patten, Merrill C., Woodside Building, Greenville,
with *Elliott, Davis & Company*.
- Powers, Martin T., 56 Broad Street, Charleston,
Martin T. Powers.
- Searson, Louis A., 1829 Green Street, Columbia,
Louis A. Searson.
- Schleeter, Oscar W., 37 Broad Street, Charleston,
Oscar W. Schleeter.
- Wallace, Braxton C., Central Union Building, Greenwood,
B. C. Wallace.

SOUTH DAKOTA—

- Pollard, Frank L., Granite Block, Watertown,
Frank L. Pollard.
 Quickstad, C. O., Granite Block, Watertown,
C. O. Quickstad.

TENNESSEE—

- Andrews, T. A., 419 East Lafayette Street, Jackson,
 of *Bolin, Andrews & Ivy.*
 Barnard, Ray E., Union Planters Bank Building, Memphis,
 with *Reynolds, Bone, Griesbeck & Hinderer.*
 Battle, Lee H., Chattanooga Bank Building, Chattanooga,
 of *Battle & Battle.*
 Battle, Richard T., Chattanooga Bank Building, Chattanooga,
 of *Battle & Battle.*
 Bolin, A. Bryan, Commerce Title Building, Memphis,
 of *Bolin, Andrews & Ivy.*
 Bone, George Andrew, Union Planters Bank Building, Memphis,
 of *Reynolds, Bone, Griesbeck & Hinderer.*
 Bright, C. H., Goodwyn Institute Building, Memphis,
C. H. Bright.
 Buffon, Clifford D., Volunteer Building, Chattanooga,
 of *Clifford D. Buffon & Company.*
 Carter, Marvin Orion, Shrine Building, Memphis,
M. O. Carter.
 Cobb, Oliver P., Hotel Peabody Building, Memphis,
 of *Oliver P. Cobb & Company.*
 Cohen, Louis M., Independent Life Building, Nashville,
 of *Federal Tax Company.*
 Cohen, M. D., Independent Life Building, Nashville,
 of *Federal Tax Company.*
 Creedon, James B., Falls Building, Memphis,
 with *Homer K. Jones & Company.*
 Crenshaw, A. D. (Ga.), care Magnet Knitting Mills, Inc., Clinton,
 Secretary-Treasurer, *Magnet Knitting Mills, Inc.*
 Dahlberg, Bernard I., Burwell Building, Knoxville,
 of *Dahlberg & Company.*
 Duncan, W. M., Stahlman Building, Nashville,
 of *Osborn & Duncan.*
 Elliott, Edward S., 723 North McLean, Memphis,
Edward S. Elliott.
 Glenn, John S., Stahlman Building, Nashville,
John S. Glenn.
 Goodrich, Florentine D. (N. Y.), care Tennessee Valley Authority, Knoxville,
 Treasurer, *Tennessee Valley Authority.*
 Grannis, John A., Stahlman Building, Nashville,
 of *Grannis-Blair Audit Company.*
 Griesbeck, J. George, Union Planters Bank Building, Memphis,
 of *Reynolds, Bone, Griesbeck & Hinderer.*

TENNESSEE—Continued

- Hansen, Walter W., 495 Union Avenue, Memphis,
Treasurer, *Memphis Commercial Appeal, Inc.*
- Hinderer, Harry F., Hamilton Bank Building, Johnson City,
of *Reynolds, Bone, Griesbeck & Hinderer.*
- Hobbs, Avis T., 625 Church Street, Nashville,
Avis T. Hobbs.
- Ivy, Fred E., Commerce Title Building, Memphis,
of *Bolin, Andrews & Ivy.*
- Jackson, William H., 55 North Willett Street, Memphis,
William H. Jackson.
- Jay, Harry M., Commerce Title Building, Memphis,
Harry M. Jay.
- Johnson, Ernest, Fidelity Bank Building, Memphis,
Ernest Johnson.
- Johnson, Orville E., Hamilton National Bank Building, Chattanooga,
of *Orville E. Johnson & Associates.*
- Jones, H. Clay, Fidelity-Bankers Trust Building, Knoxville,
of *Homer K. Jones & Company.*
- Lansford, Walter C., 1918 Twenty-first Avenue, South, Nashville.
- Laws, George W., Burwell Building, Knoxville,
with *Dahlberg & Company.*
- Matthews, James A., Manhattan Bank Building, Memphis,
of *James A. Matthews & Company.*
- McKnight, James I., Shrine Building, Memphis,
with *M. O. Carter.*
- Moore, Charles, 821 North Fifth Avenue, Knoxville.
- Osborn, Hilary H., Stahlman Building, Nashville,
of *Osborn & Duncan.*
- Price, Walter H., 2006 Higbee Avenue, Memphis,
with *Homer K. Jones & Company.*
- Quinn, Clarence A., Commerce Title Building, Memphis,
of *Bolin, Andrews & Ivy.*
- Rawlings, John H., Shrine Building, Memphis,
John H. Rawlings.
- Reynolds, Eugene C., Union Planters Bank Building, Memphis,
of *Reynolds, Bone, Griesbeck & Hinderer.*
- Ridgway, Paul F., P. O. Box 163, Memphis,
with *M. O. Carter.*
- Schofield, Wilfred, James Building, Chattanooga,
of *Schofield & Turnbull.*
- Smith, William A., Cotton Exchange Building, Memphis,
of *William A. Smith & Company.*
- Turnbull, Fred S., James Building, Chattanooga,
of *Schofield & Turnbull.*
- Van Hooser, Hoskins, Times Building, Chattanooga,
Hoskins Van Hooser.
- Watson, Garner A., Commerce Title Building, Memphis,
Garner A. Watson.
- Williams, Fred M., Chattanooga Bank Building, Chattanooga,
Dean, *Institute of Business Technology.*

TEXAS—

- Aikman, W. M., Milam Building, San Antonio,
of *Aikman, Griffin & Mothershead*.
- Allred, John B., Harvey-Snider Building, Wichita Falls,
of *J. B. Allred & Company*.
- Archinard, Edward J., 1407 Pruitt Street, Fort Worth,
Edward J. Archinard.
- Beaury, George C., 2035 West Cincinnati Avenue, San Antonio,
with *Southland Industries, Inc.*
- Beheler, Sherman H., Fair Building, Fort Worth,
with *McCammon, Morris & Pickens*.
- Bethea, Henry C., 1812 Wroxton Road, Houston,
Henry C. Bethea.
- Bixler, J. Glenn, Mills Building, El Paso,
of *Horton & Bixler*.
- Block, Joseph Lucien, Humble Building, Houston,
of *J. L. Block & Company*.
- Boldt, Chester C., Bassett Tower, El Paso,
with *Thurston & Grider*.
- Burer, Walter C., Sugar Land,
with *The Sugarland Industries*.
- Burleson, James B., Continental Building, Dallas,
James B. Burleson.
- Chorpening, Donald C., 1500 Woodlawn Boulevard, Austin.
- Davies, R. Glenn, Citizens State Bank Building, Houston,
of *Winkelman & Davies*.
- Freeland, Wilburn E., First State Bank Building, Waco,
with *A. C. Upleger & Company*.
- Frye, Hugh M., Dallas Bank and Trust Building, Dallas,
Hugh M. Frye.
- Garvin, Luke B., Allen Building, Dallas,
of *Luke B. Garvin & Company*.
- Hall, George Ike, Esperson Building, Houston,
with *Main & Company*.
- Homan, Glenn J. (Okla.), Petroleum Building, Houston,
Secretary-Treasurer, *Halliburton Oil Producing Company, Inc.*
- Kepple, Francis E., W. T. Waggoner Building, Fort Worth,
of *W. O. Ligon & Company*.
- Kinney, John Patrick, Alamo National Building, San Antonio,
of *F. G. Rodgers & Company*.
- Leland, Thomas W., A. and M. College, College Station,
Head, *Department of Accounting & Statistics, A. & M. College*.
- Loeffler, Lee E. (Okla.), Esperson Building, Houston,
with *The Standard Oil Company of Kansas*.
- Mathis, Forrest, Republic Bank Building, Dallas,
with *Smith, Prince & Harris*.
- McElroy, Joseph, Santa Fe Building, Dallas,
with *Barrow, Wade, Guthrie & Company*.
- Miller, Charles E., First State Bank Building, Waco,
of *A. C. Upleger & Company*.

TEXAS—Continued

- Moore, Orland C., Mills Building, El Paso,
with *Horton & Bixler*.
- Morris, Clifton H., Fair Building, Fort Worth,
of *McCammon, Morris & Pickens*.
- Mothershead, Bouldin S., Commerce Building, Harlingen,
of *Aikman, Griffin & Mothershead*.
- Myles, A. E., Hamilton Building, Wichita Falls,
A. E. Myles.
- Nettles, Henry E., Hamilton Building, Wichita Falls,
Auditor, *Hamilton Petroleum Company*.
- Oglesby, John S., P. O. Box 713, Dallas,
John S. Oglesby.
- Parfet, Clarence C., P. O. Box 1011, Wichita Falls,
of *Parfet & Martlew*.
- Pickens, Hatcher A., Fair Building, Fort Worth,
of *McCammon, Morris & Pickens*.
- Pledger, John E., 824 Brazos Street, Austin.
- Pogson, Percy Walter, Mills Building, El Paso,
of *Pogson, Peloubet & Company*.
- Rankin, W. H., Esperson Building, Houston,
of *Rankin Audit Company*.
- Roberts, H. H., First State Bank Building, Waco,
with *A. C. Upleger & Company*.
- Rodgers, Frank G., Alamo National Building, San Antonio,
of *F. G. Rodgers & Company*.
- Salois, John R., Praetorian Building, Dallas,
of *Smith, Morrison & Salois*.
- Schoolar, Charles H., Santa Fe Building, Dallas,
of *Schoolar, Bird & Company*.
- Segrest, Ross A., First State Bank Building, Waco,
with *A. C. Upleger & Company*.
- Smith, Clinton E., National Bank of Commerce Building, San Antonio,
of *Clinton E. Smith & Company*.
- Smith, E. E. C., Kirby Building, Houston,
of *Smith Auditing Company*.
- Smith, Loyd B., Republic Bank Building, Dallas,
of *Smith, Prince & Harris*.
- Smith, William F., First State Bank Building, Waco,
of *A. C. Upleger & Company*.
- Sproles, Lyle R., Petroleum Building, Fort Worth,
of *Lyle R. Sproles & Company*.
- Stenzel, Edward A., Public National Bank Building, Houston,
of *Edw. A. Stenzel & Company*.
- Trotter, Tillman B., Citizens State Bank Building, Houston,
of *T. B. Trotter Company*.
- Upleger, Arthur C., First State Bank Building, Waco,
of *A. C. Upleger & Company*.
- Wilcox, Frank L., Liberty Building, Waco,
of *Frank L. Wilcox & Company*.

TEXAS—Continued

Yates, George Gordon, 811 North Ninth Street, Temple,
with *Scott & White Hospital*.

UTAH—

Kelly, Lincoln G., Walker Bank Building, Salt Lake City,
of *Lincoln G. Kelly & Company*.
Gange, J. George, Newhouse Building, Salt Lake City,
with *United States Smelting, Refining and Mining Company*.

VERMONT—

Brooks, Charles F., 84 State Street, Montpelier,
Charles F. Brooks.
Springer, Clarence S., 13 Oak Street, Brattleboro,
Clarence S. Springer.

VIRGINIA—

Andrews, T. Coleman, 1001 East Main Street, Richmond,
of *T. Coleman Andrews & Company*.
Burk, Dent K., Dominion National Bank Building, Bristol,
Dent K. Burk.
Burket, Alvin W., 1001 East Main Street, Richmond,
of *T. Coleman Andrews & Company*.
Caton, Edward T., Jr., Law Building, Norfolk,
of *Jackson, Goodman & Company*.
Cole, Frederick H., 148 A North Sycamore Street, Petersburg,
Frederick H. Cole.
Crawford, L. B., Pocahontas,
with *Pocahontas Fuel Company, Inc.*
Dallas, Emmett P., Royster Building, Norfolk,
of *E. P. Dallas & Company*.
Dickerson, Hugh L., Central National Bank Building, Richmond,
of *Hugh L. Dickerson & Company*.
Durham, George T., State-Planters Bank Building, Richmond,
of *Elkins & Durham*.
Edmondson, William Pagon, National Bank of Commerce Building, Norfolk,
of *W. P. Edmondson & Company*.
Edwards, Walter A., Jr., 527 West Twenty-first Street, Norfolk,
Walter A. Edwards, Jr.
Elkins, William L., State-Planters Bank Building, Richmond,
of *Elkins & Durham*.
Evans, William McK., 508 Tenth Street Building, Richmond,
William McK. Evans.
Geddy, George R., American Building, Richmond,
of *F. W. Lafrentz & Company*.
Goldston, Chesley S., State-Planters Bank Building, Richmond,
of *A. M. Pullen & Company*.
Goodman, Meyer Lu, Law Building, Norfolk,
of *Jackson, Goodman & Company*.

VIRGINIA—Continued

- Hill, Frederick B., Law Building, Norfolk,
of *Frederick B. Hill & Company*.
- Hilton, Alfred N., 119 West Tazewell Street, Norfolk,
of *Hilton, Sheffield & Hilton*.
- Hoover, S. Beery, National Bank Building, Harrisonburg,
of *S. B. Hoover & Company*.
- Jackson, A. Joel, Law Building, Norfolk,
of *Jackson, Goodman & Company*.
- James, Harry Nelson, Union Trust Building, Petersburg,
of *Harry N. James & Company*.
- Leach, James Archibald, Jr., State-Planters Bank Building, Richmond,
of *Leach, Rindfleisch & Scott*.
- LedBetter, L. D., National Bank of Commerce Building, Norfolk,
with *J. A. D. Parrish*.
- Parrish, J. A. D., National Bank of Commerce Building, Norfolk,
J. A. D. Parrish.
- Persinger, Robert L., Peoples Bank Building, Covington,
of *Robert L. Persinger & Company*.
- Rawlings, A. Lee, Law Building, Norfolk,
of *A. Lee Rawlings & Company*.
- Rennie, James A., State-Planters Bank Building, Richmond,
of *A. M. Pullen & Company*.
- Richardson, S. N., 2722 Ballentine Boulevard, Norfolk,
S. N. Richardson.
- Rindfleisch, James H., State-Planters Bank Building, Richmond,
of *Leach, Rindfleisch & Scott*.
- Scott, Guy M., State-Planters Bank Building, Richmond,
of *Leach, Rindfleisch & Scott*.
- Sellers, John J., Colonial National Bank Building, Roanoke,
Vice-President, *Virginia Iron, Coal & Coke Company*.
- Sheffield, A. Vernon, 119 West Tazewell Street, Norfolk,
of *Hilton, Sheffield & Hilton*.
- Sprigg, Roger B., Post Office Building, Clarendon,
Roger B. Sprigg.
- Stewart, Andrew F., State-Planters Bank Building, Richmond,
with *A. M. Pullen & Company*.
- Stull, Chester J., Colonial Bank Building, Roanoke,
of *Crawford, Stull & Company*.
- Toler, A. M., 505 East Franklin, Richmond,
of *A. M. Toler & Company*.
- Tufts, Orrie H., Krise Building, Lynchburg,
of *Tufts & Wells*.
- Watson, Lawrence E., Law Building, Norfolk,
of *A. Lee Rawlings & Company*.
- Wells, Drexel D., 110 North Fourth Street, Richmond,
Auditor, *The News Leader Company*.
- Wiley, James M. (Oreg.), Country Club Hills, Arlington County,
with *Interstate Commerce Commission*.

WASHINGTON—

- Atwood, William O., White Building, Seattle,
William O. Atwood.
- Bell, Howard S., Empire State Building, Spokane,
of *Howard S. Bell & Company.*
- Bow, William R., Henry Building, Seattle,
William R. Bow.
- Busch, George J., Puget Sound Bank Building, Tacoma,
of *Busch & Webb.*
- Calloway, Eugene J., W. R. Rust Building, Tacoma,
Eugene J. Calloway.
- Carroll, H. W., County-City Building, Seattle,
Comptroller, *City of Seattle.*
- Caskey, Edward D., 634 North 185th Street, Seattle,
Edward D. Caskey.
- Caunt, J. William, Finch Building, Aberdeen,
J. William Caunt.
- Chambers, John E., Vance Building, Seattle,
John E. Chambers.
- Clauson, Clarence, Vance Building, Seattle,
Clarence Clauson.
- Cowan, Charles Sinclair, Henry Building, Seattle,
Charles S. Cowan.
- Crutcher, Marshall, Exchange Building, Seattle,
with *Ernst & Ernst.*
- Daniel, J. Leland, Paulsen Building, Spokane,
with *Estate of August Paulsen, Inc.*
- Daniels, Emery C., Symons Building, Spokane,
of *Le Master, Cannon & Daniels.*
- Egan, Maurice F., Central Building, Everett,
Maurice F. Egan.
- Eiseman, Carl W., Smith Tower, Seattle,
with *Paul Webb & Company.*
- Erickson, Alfred H. O., P. O. Box 387, Aberdeen.
- Franklin, C. W., Doneen Building, Wenatchee,
C. W. Franklin.
- Friedman, Samuel E., McDowall Building, Seattle,
of *Friedman & Lighter.*
- Gould, Reuben H., Sunset Building, Bellingham,
R. H. Gould.
- Griffith, Don S., Skinner Building, Seattle,
with *Lybrand, Ross Bros. & Montgomery.*
- Hagelbarger, P. R., Skinner Building, Seattle,
with *Lybrand, Ross Bros. & Montgomery.*
- Hansen, Arne S., Insurance Building, Seattle,
of *Arne S. Hansen & Company.*
- Hawkins, Frederic A., Insurance Building, Seattle,
of *Harold L. Scott & Company.*
- Howie, Vivian H., 2719 Eldridge Avenue, Bellingham,
Vivian H. Howie.

WASHINGTON—Continued

- Jarvis, Emil P., Fourth & Pike Building, Seattle,
of *Jarvis, Moore & Company*.
- Jensen, Edward O., Skinner Building, Seattle,
E. O. Jensen.
- Johnson, Fletcher O., Exchange Building, Seattle,
with *Haskins & Sells*.
- Kerzie, F. L., MacDowall Building, Seattle,
of *Kerzie, Friedman & Lighter*.
- Kinman, J. I., Old National Bank Building, Spokane,
of *Kinman & Morris*.
- Knight, Robert T., Tacoma Building, Tacoma,
with *Samuel F. Racine & Company*.
- McDonald, John V., Peyton Building, Spokane,
John V. McDonald.
- Miner, Ernest J., Central Building, Seattle,
of *E. J. Miner & Company*.
- Moore, Henry F., Fourth & Pike Building, Seattle,
of *Jarvis & Moore*.
- Morris, A. William, Old National Bank Building, Spokane,
of *Kinman & Morris*.
- Morrison, William F., Republic Building, Seattle,
Wm. F. Morrison.
- Nelson, Albert V., Insurance Building, Seattle,
of *Arne S. Hansen & Company*.
- Prestrud, Carl G., 2452 Warren Avenue, Seattle,
County Auditor, *King County*.
- Racine, Samuel F., 416 Virginia Street, Seattle,
of *Samuel F. Racine & Company*.
- Reinhard, Louis F., Hutton Building, Spokane,
Louis F. Reinhard.
- Renshaw, Harold B., 973 John Street, Seattle,
with *National Lead Company*.
- Scott, Harold L., Insurance Building, Seattle,
of *Harold L. Scott & Company*.
- Smith, Harris E., 2230 Thirty-third Avenue, South, Seattle,
Auditor, *West Coast Lumbermen's Association*.
- Smith, Louis E., American Bank Building, Seattle,
Louis E. Smith.
- Stone, Clarence L., 1811 North Bigelow Avenue, Seattle,
with *S. F. Racine & Company*.
- Strout, Paul R., Henry Building, Seattle,
Paul R. Strout.
- Thorstenson, John G., W. R. Rust Building, Tacoma,
John G. Thorstenson.
- Turner, Charles A., P. O. Box 15, Spokane,
with *The Diamond Match Company*.
- Webb, Edward H., Puget Sound Bank Building, Tacoma,
of *Busch & Webb*.

WASHINGTON—Continued

- Wells, Ogle J., Federal Office Building, Seattle.
with United States Bureau of Internal Revenue.
 Wortman, R. Jackson, Old National Bank Building, Spokane,
R. J. Wortman.

WEST VIRGINIA—

- Beatty, J. Earl, Union Bank Building, Huntington,
J. Earl Beatty.
 Cramer, Jesse L., Citizens National Bank Building, Parkersburg,
Jesse L. Cramer.
 Fitzhugh, Norman S., Kanawha Banking & Trust Building, Charleston,
Norman S. Fitzhugh.
 Fleming, Donald P., Chancellor Hotel Building, Parkersburg,
Donald P. Fleming.
 Hayslip, Okey K., First Huntington National Bank Building, Huntington,
Okey K. Hayslip.
 Howell, Harry R., Kanawha Valley Building, Charleston,
of Harry R. Howell Company.
 Hutzell, H. S., Wheeling Bank & Trust Building, Wheeling,
H. S. Hutzell.
 Jennings, Ivan F., First National Bank Building, Welch,
Ivan F. Jennings.
 Jennings, James L., Peery Building, Bluefield,
James L. Jennings.
 McDavid, John E., 934 Greendale Drive, Charleston,
President, National Bank of Commerce.
 Morris, Moses P., 2811 Fourth Avenue, Huntington.
 Nicholson, George M., Union Trust Building, Parkersburg,
George M. Nicholson.
 Osborne, Thomas J. (Ga.), Union Trust Building, Charleston,
Thomas J. Osborne.
 Somerville, Nathan G., First Huntington National Bank Building, Huntington,
of N. G. Somerville Audit Company.
 Steele, S. Charles, Monongahela Building, Morgantown,
S. Chas. Steele.
 Tanner, Louis F., Monongahela Building, Morgantown,
of Tanner & Tanner.
 Williams, Edgar, Valley Bank Building, Morgantown,
Edgar Williams.
 Wiseman, John, McLain Building, Wheeling,
John Wiseman.

WISCONSIN—

- Andersen, Henry C., 5033 North Idlewild Avenue, Milwaukee,
Secretary, Edward E. Gillen Company.
 Asell, J. F., 2431 Hall Avenue, Marinette,
Auditor, Ansul Chemical Company.
 Bark, Alfred E., 911 Oak Street, Wisconsin Rapids,
Comptroller, Prentiss Wabers Products Company.

WISCONSIN—Continued

- Barry, Shepard E., 720 East Wisconsin Avenue, Milwaukee,
Comptroller, *The Northwestern Mutual Life Insurance Company*.
- Benton, Clarence H., 110 East Wisconsin Avenue, Milwaukee,
of *Reilly, Penner & Benton*.
- Benton, Edward L., 110 East Wisconsin Avenue, Milwaukee,
of *Reilly, Penner & Benton*.
- Birch, Arthur L., Century Building, Milwaukee,
of *Arthur L. Birch & Company*.
- Birkett, Lloyd W., 110 East Wisconsin Avenue, Milwaukee,
of *Reilly, Penner & Benton*.
- Clifford, William H., 1001 Nicolet Boulevard, Neenah,
Auditor, *Kimberly Clark Corporation*.
- Degler, Louis F., 110 East Wisconsin Avenue, Milwaukee,
with *Reilly, Penner & Benton*.
- Dietze, Carl E., 213 West Wisconsin Avenue, Milwaukee,
Carl E. Dietze.
- Einbecker, George A., 735 North Water Street, Milwaukee,
of *Einbecker, McCormack & Kegel*.
- Ellingson, Gerhart M., Wausau,
of *Smith, Ellingson, Schuldes Company*.
- Elwell, Fayette H., Beaver Insurance Building, Madison,
of *Elwell, Kiekhofer & Company*.
- Erb, Harry L., 622 North Water Street, Milwaukee,
with *Haskins & Sells*.
- Extrom, George Phillip, 2121 Fox Avenue, Madison,
with *Gisholt Machine Company*.
- Feldmann, Milton A., 110 East Wisconsin Avenue, Milwaukee,
with *Peat, Marwick, Mitchell & Company*.
- Fink, Edward J., Merchants and Manufacturers Building, Milwaukee,
of *Edward J. Fink & Company*.
- Gesteland, Elmer R., 1 South Pinckney Street, Madison,
of *McMurry, Smith & Company*.
- Gibson, J. Currie, Sterling Hall, Madison,
with *University of Wisconsin*.
- Gill, Donald E., 1 South Pinckney Street, Madison,
of *McMurry, Smith & Company*.
- Grunwald, Fred W., 3815 West Linden Place, Milwaukee,
Fred W. Grunwald.
- Harrington, Charles Norman, 409 South Fourteenth Street, La Crosse,
Charles Norman Harrington.
- Kellogg, Fred C., Beaver Insurance Building, Madison,
of *Elwell, Kiekhofer & Company*.
- Kiekhofer, B. A., 4206 Green Bay Avenue, Milwaukee,
of *Elwell, Kiekhofer & Company*.
- Knoeller, Herman M., 828 North Broadway, Milwaukee,
with *Quarles, Spence & Quarles*.
- Kornitz, Ewald E., 1776 North Commerce Street, Milwaukee,
Comptroller, *Albert Trostel & Sons Company*.

WISCONSIN—Continued

- Linehan, Raymond F., 110 East Wisconsin Avenue, Milwaukee,
of *Elwell, Kiekhofer & Company*.
- MacGowan, Francis A., 20 North Carroll Street, Madison,
Francis A. MacGowan.
- McCormack, Thomas A., 735 North Water Street, Milwaukee,
of *Einbecker, McCormack & Kegel*.
- McMurry, Karl Franklin, 1 South Pinckney Street, Madison,
of *McMurry, Smith & Company*.
- Mutton, Louis, 222 West Pittsburgh Avenue, Milwaukee,
with *Courteen Seed Company*.
- Myer, Raymond P., 221 Sixth Street, Racine,
of *Kohler, Myer & Company*.
- North, Alex F., 1326 South Second Street, Milwaukee,
Comptroller, *Allen Bradley Company*.
- Penner, Carl, 110 East Wisconsin Avenue, Milwaukee,
of *Reilly, Penner & Benton*.
- Pommerening, E. C., Plankinton Building, Milwaukee,
of *E. C. Pommerening & Company*.
- Ritzler, Erwin C., 110 East Wisconsin Avenue, Milwaukee,
of *Reilly, Penner & Benton*.
- Rom, Roy George, 1037 West St. Paul Avenue, Milwaukee,
Secretary, *The Robert Rom Company*.
- Sampson, H. D., 827 North Twenty-third Street, Milwaukee,
H. D. Sampson.
- Schoeneberg, Edwin A., First National Bank, West Branch, Madison,
with *Northwest Audit Company*.
- Schomisch, Norman N., 377 Algoma Boulevard, Oshkosh,
Norman N. Schomisch.
- Schuldes, Malcolm H., Northern Building, Green Bay,
of *Smith, Ellingson, Schuldes Company*.
- Schulte, I. J., Tenney Building, Madison,
with *Wisconsin Tax Commission*.
- Smith, Clifford I., Northern Building, Green Bay,
of *Smith, Ellingson, Schuldes Company*.
- Smith, Howard L., 1 South Pinckney Street, Madison,
of *McMurry, Smith & Company*.
- Staples, Frederick, First Wisconsin National Bank Building, Milwaukee,
of *Frederick Staples & Company*.
- Sutor, Charles F., Linker Building, La Crosse,
Charles F. Sutor.
- Swift, John D., 110 East Wisconsin Avenue, Milwaukee,
with *Reilly, Penner & Benton*.
- Wegner, Arthur E., 110 East Wisconsin Avenue, Milwaukee,
of *Reilly, Penner & Benton*.
- Wood, David L., 2616 North Fifty-fourth Street, Milwaukee,
with *Wisconsin Tax Commission*.
- Yindra, Frank A., Wood Block, Manitowoc,
F. A. Yindra.

WYOMING—

- Cordle, Ossie M., Consolidated Royalty Building, Casper,
with *W. B. Haselmire & Company*.
- Currie, Robert Nicol, Yellowstone Garage Building, Cody,
Robert Nicol Currie.
- Haselmire, William B., Consolidated Royalty Building, Casper,
of *W. B. Haselmire & Company*.
- Reimerth, Charles H., O. & S. Building, Casper,
of *C. H. Reimerth & Company*.
- Rogers, Thomas E., Green River,
Comptroller, *Green River Mercantile Company*.
- Spears, Thomas C., 112 South Center Street, Casper,
Thos. C. Spears.

TERRITORIAL DIVISIONS**ALASKA—**

- Johansen, Erling, P. O. Box 266, Petersburg,
Erling Johansen.
- Naghel, Charles E., P. O. Box 1772, Juneau,
Accountant in Charge, *U. S. Treasury State Accounts Office*.

HAWAII—

- Cameron, Ernest Roy, Bishop Trust Building, Honolulu,
of *Cameron & Johnstone*.
- Char, Theodore C. H., 2378 Makaanani Drive, Honolulu,
Chief Field Auditor, *Territory of Hawaii*.
- Davis, Henry, P. O. Box 44, Honolulu,
of *Henry Davis Audit Company*.
- Eaton, F. Homer, P. O. Box 2476, Honolulu,
Director and Auditor, *Public Utilities Commission*.
- Goddard, Oscar F., Dillingham Building, Honolulu,
Director, *Hawaii Bureau of Governmental Research*.
- King, Wilford W., P. O. Box 2551, Honolulu,
Territorial Bank Examiner.
- Tennent, Hugh Cowper, Dillingham Building, Honolulu,
of *Tennent, Greaney & Wallace*.
- Titus, George F. (Okla.), University Club, Honolulu,
Accountant in Charge, *U. S. Treasury Department*.

PHILIPPINE ISLANDS—

- Caguiat, Enrique, Masonic Temple, Manila,
with *Clarke & Larkin*.
- Hausamann, Hans, Roxas Building, Manila,
H. Hausamann.
- Headington, John L., P. O. Box 329, Manila,
with *Philippine Button Corporation*.
- Hull, Charles L., Masonic Temple, Manila,
with *Clarke & Larkin*.

PHILIPPINE ISLANDS—Continued

- Kluge, Georg W. T. M., P. O. Box 1738, Manila,
G. Kluge.
- Larkin, William W., Masonic Temple, Manila,
of *Clarke & Larkin.*
- Page, P. S., National City Bank Building, Manila,
of *White, Page & Company.*
- Stiver, J. A., 121 Real Street, Intramuros, Manila,
J. A. Stiver.
- White, Charles P., National City Bank Building, Manila,
of *White, Page & Company.*

PUERTO RICO—

- Aponte, Gonzalo T., Padin Building, San Juan.
- Candal, Eladio J. Fajardo,
with *The Fajardo Sugar Company of Puerto Rico.*
- Castillo, Jose A., Sabana Grande,
with *South Puerto Rico Embroidery Company.*
- Clark, Burt O., P. O. Box 287, San Juan,
with *The National City Bank of New York.*
- del Valle, Ramon Betancourt, Roig Commercial Bank, Humacao,
Manager, Roig Commercial Bank.
- Faria, Juan A., P. O. Box 987, Ponce,
with *Mario Mercado e Hijos.*
- Garcia, Aureo B., 15 Tetuan Street, San Juan,
with *Puerto Rico Sugar Development Corporation, Inc.*
- Gorbea, Jose P., P. O. Box 359, San Juan,
Jose P. Gorbea.
- Gorbea, Juan I., Gonzalez Padin Building, San Juan,
Juan I. Gorbea.
- Hastrup, F. A. C., 16 Tetuan Street, San Juan,
F. A. C. Hastrup.
- Hernandez, B. Rosas, P. O. Box 507, San Juan,
with *Rubert Hermanos, Inc.*
- Hidalgo, M. Nieves, P. O. Box 1607, San Juan,
with *Superintendent of Insurance.*
- Martin, Antonio Arzuaga, P. O. Box 1139, San Juan,
with *State Insurance Fund.*
- Sanchez Ortiz, Rafael, Carmen Street, Stop 17, Santurce,
Chief Examiner, *Office of Auditor of Puerto Rico.*
- Sumersille, A. Erle, P. O. Box 1346, San Juan,
A. Erle Sumersille.
- Thomas, Harold Byrd, Santurce Station No. 3233, San Juan,
Harold B. Thomas.
- Van Derdys, S. E., P. O. Box 78, San Juan,
S. E. Van Derdys.
- Velez, Agustin Bajandas, P. O. Box 3806, Santurce,
A. Velez Bajandas.
- Waymouth, William Arthur, P. O. Box 54, San Juan,
of *Sparrow, Waymouth & Company.*

FOREIGN

CANADA—

FitzGerald, Arthur S. (Mich.), Canada Building, Windsor, Ontario,
Arthur S. FitzGerald.

Hall, John W. (Mich.), 178 Walker Road, Walkerville, Ontario,
John W. Hall.

McDonald, John A. (Mich.), Box 493, Ottawa, Ontario,
Excise Tax Auditor, *Department of National Revenue.*

Ruark, Fletcher (N. J.), Walkerville, Ontario,
Secretary-Treasurer, *Hiram Walker-Gooderham & Worts, Ltd.*

CHINA—

De Vault, Henry S. (Ind.), 51 Canton Road, Shanghai,
Henry S. De Vault.

Peters, Ralph W. (Mass.), 320 Szechuen Road, Shanghai,
of *Haskins & Sells.*

CUBA—

Field, William Putnam (Calif.), Monserrate 55, Havana,
of *William P. Field & Company.*

Phelan, John B. (N. H.), 528-9 La Lonja, Havana,
John B. Phelan.

St. Amour, James A. (Ind.), Apartado 2096, Havana.

MEXICO—

Himes, Herbert (Texas), Apartado Postal 251, Monterrey, Nuevo Leon,
Vice-President and Treasurer, *Compania Minera de Penoles, S. A.*

In Memoriam

Members Deceased Since December, 1934, Directory

Alexander H. Abrahams (Ala.)
J. W. R. Bradford (Ohio)
James J. Burns (Pa.)
Julien K. Byrne (La.)
L. Rosser Carter (Tex.)
Joseph D. Cohen (Calif.)
Harry Edward Crable (Colo.)
Clarence R. Cranmer (D. C.)
Homer A. Dunn (N. Y.)
George Thomas Graham (Wis.)
Leo Greendlinger (N. Y.)
Joseph Haag (N. Y.)
Albert Edward Hamilton (Calif.)
Samuel H. Lesh (Ind.)
T. W. Mathews (Va.)
John E. MacGregor (Minn.)
John B. McCabe (N. C.)
Harry W. Mellen (Mich.)
Randolph K. Ogle (D. C.)
R. J. George Oliver (Conn.)
M. E. J. Papke (Ill.)
William E. Poole, Jr. (Ill.)
John B. Tanner (Ohio)
Thomas N. Willins (N. Y.)
William O. Winkler (Mich.)

CONSTITUTION AND BY-LAWS OF THE AMERICAN SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

CONSTITUTION

ARTICLE I

The name of this organization shall be The American Society of Certified Public Accountants.

ARTICLE II

The objects of this Society shall be (a) to protect and foster the certificate of Certified Public Accountant as granted by the States, other political subdivisions, and the possessions of the United States of America, all of which hereinafter shall be denominated as States; (b) to assist Government authorities in regulating the public practice of accounting to the end that it may become a legalized profession; (c) to improve the standards of the accounting profession; and (d) to encourage and promote affiliation with this Society by organizations of certified public accountants in the several States, all of which hereinafter shall be denominated as State organizations.

ARTICLE III

Membership in this Society shall be confined to certified public accountants who hold valid certificates as such granted by the States. Any such certified public accountant shall be admitted to membership in this Society whose application is endorsed by two members of the Society and on which a signed statement is made by the secretary of a State organization of certified public accountants of the date of the applicant's admission thereto as a member, and that he is at that time a member in good standing.

The Board of Directors may, upon the written request of any member and the payment of three hundred dollars (\$300), transfer such member to a Life Membership status. Life members shall have all rights of other members but shall be exempt from payment of annual dues or assessments. The money thus received shall become the property of the Society and a Life Membership Fund shall be created, the income from which shall be subject to the jurisdiction of the Board of Directors.

The Board of Directors may, in its discretion, on the request of a member, remit the dues of such member for such a period as it designates.

ARTICLE IV

A member of this Society shall be entitled to receive a certificate of membership, provided he first agrees in writing to surrender the certificate to the Society in the event of his withdrawal from membership or the termination of his membership through any cause other than death.

ARTICLE V

The members of this Society shall be allocated to and grouped by States according to their residence or their place of business or the source of the original issue of their C. P. A. certificate, as each member may elect. Members residing outside of the United States shall be allocated to the States from which their C. P. A. certificates were received.

The States shall be grouped into twelve (12) districts, as follows:

First District: Maine, New Hampshire, Vermont, Massachusetts, Connecticut, and Rhode Island.

Second District: New York and New Jersey.

Third District: Pennsylvania, Delaware, Maryland, and District of Columbia.

Fourth District: Michigan, Ohio, and West Virginia.

Fifth District: Illinois and Indiana.

Sixth District: Virginia, Kentucky, Tennessee, and North Carolina.

Seventh District: South Carolina, Georgia, Florida, Alabama, Mississippi, and Puerto Rico.

Eighth District: Wisconsin, Minnesota, North Dakota, South Dakota, Nebraska, and Iowa.

Ninth District: Missouri, Kansas, Colorado, Wyoming, and New Mexico.

Tenth District: Louisiana, Texas, Oklahoma, and Arkansas.

Eleventh District: California, Nevada, Utah, Arizona, Hawaii, and Philippine Islands.

Twelfth District: Washington, Oregon, Idaho, Montana, and Alaska.

ARTICLE VI

The members in the several States shall be entitled to one representative for each fifty (50) members, and to one representative for any remainder of membership which is a major fraction thereof, based on the membership at the close of the fiscal year of the Society. A State shall be entitled to one representative even though the number of members therein be less than fifty. If more than one State representative is to be elected cumulative voting shall be permitted.

ARTICLE VII

Each district shall be entitled to one director for each three hundred (300) members therein, and to one director for any remainder of membership which is a major fraction thereof, based on the membership at the close of the fiscal year of the Society. Each district shall be entitled to one director even though the number of members therein be less than three hundred. In voting for election of directors, cumulative voting shall be permitted. No member shall be eligible as a director who holds office in another national organization of public accountants or who is a nominee or candidate for such office.

ARTICLE VIII

There shall be an executive committee of the Society consisting of the president, the first vice-president, the secretary, the chairman of the advisory committee, and another member of the advisory committee who shall be selected by the Board of Directors. The executive committee shall function in the current affairs of the

Society, in the interims between meetings of the Board of Directors, as would the latter if in session. Minutes of the actions taken by the executive committee shall be kept by the secretary of the Society, and they shall be submitted to the Board of Directors at its next meeting for ratification, amendment, or rescindment.

ARTICLE IX

The officers of the Society shall be a president, a first vice-president, a second vice-president, a secretary, and a treasurer, and they shall be ex-officio members of the Board of Directors. They shall be elected by the Board of Directors for a period of one year and/or until their successors shall be elected and qualify. Their duties as officers of the Society shall be those customary to or in respect of their several offices and such other duties as may be assigned to them by the Board of Directors.

ARTICLE X

The past presidents of the Society shall constitute an advisory committee, and they shall be honorary members of the Board of Directors without vote. They shall act in an advisory capacity to standing or special committees when called upon so to serve. The junior past president shall be the chairman of the committee.

ARTICLE XI

Whenever a State organization shall apply to this Society for a relationship of affiliation and shall show that two-thirds ($\frac{2}{3}$) or more of its resident members, two-thirds ($\frac{2}{3}$) or more of its directors, its president, and its secretary are members of this Society, the Board of Directors may arrange and establish such affiliation to continue so long as these conditions are maintained.

As a recognition of the affiliation established, and during the continuance thereof, this Society shall not entertain an application from or admit to membership a certified public accountant who resides or has his principal office in the State of the affiliated organization unless such person be a member in good standing of the affiliated State organization.

ARTICLE XII

Amendments to the Constitution or the By-Laws of the Society which have been recommended by a majority of the directors, or by not less than twenty-five members of the Society, shall be submitted by the secretary to the State representatives by mail for a vote of approval or disapproval. If such proposed amendments are approved by two-thirds ($\frac{2}{3}$) of the State representatives within one month of the date of the mailing to them of the ballot forms, they shall thereupon be declared by the president to be in effect.

In view of negotiations pending between The American Society of Certified Public Accountants and the American Institute of Accountants looking toward a merger, the executive committee is specifically authorized to prepare and submit to the members of the Society, for a vote thereon, any referendums, amendments or rules of authorization which it may deem expedient, and to take any other actions under authority which may be granted it as the result of such vote or votes, any provisions in the Constitution and By-Laws which would restrict its freedom in this matter to the contrary notwithstanding, this paragraph being in full force until August 31, 1936.

BY-LAWS

1. FISCAL YEAR

The fiscal year of the Society shall end with the last day of August in each calendar year.

2. MEETINGS OF THE SOCIETY

The annual meeting of the Society shall be held in the month of September, or in the month of October, in each year at such time and place as the Board of Directors shall determine. The members present at any annual meeting may by a three-fourths ($\frac{3}{4}$) vote instruct the directors as to the time and place to be selected for the next annual meeting, and such instructions shall be binding on the directors.

Special meetings of the Society shall be held at such times and/or places as the Board of Directors may determine; or, on the written request of not less than fifty (50) members representing ten (10) or more States. Such calls for any special meeting shall be issued by the secretary, shall state the time and place thereof and the nature of the matter or matters to be presented or considered.

At all meetings of the society fifty (50) members representing fifteen (15) or more States shall constitute a quorum for the transaction of business.

3. ELECTION OF DIRECTORS

The representatives of the States in each district shall elect the number of directors to which the district is entitled. Voting shall be on ballots furnished by the secretary, to whom such ballots shall be returned not later than the last day of July of the year in which the election be held. The ballots shall be mailed to each elected State representative not later than the tenth day of July in each year and shall contain the names of the representatives in the States of that district and the name of the nominee in each State who received the number of votes next highest to the number of votes received by the representative or representatives elected in the last election, and in the case of States electing four or more representatives the names of the two nominees in each State who received the number of votes next highest to the number received by the representatives elected. In voting for directors each representative shall indicate his first, second, and third choices. In case any person fails to receive a majority of the first-choice votes, the votes of the representatives shall be re-counted with a value of three points given to first choice, two points given to second choice, and one point given to third choice, and the election of director or directors shall be determined according to the total number of points so received by each candidate.

Directors shall be elected for a term of two years, and shall serve until their successors are elected and qualified. Directors in the odd numbered districts shall be elected in the odd numbered years and those in the even numbered districts shall be elected in the even numbered years. The office of director shall automatically be vacated by reason of non-attendance at three (3) consecutive meetings of the directors.

In the event of a vacancy in the Board of Directors, the remaining members of the board may appoint from the members of the same district a director to serve until the next annual election or until the vacancy be filled by a vote of the State representatives of the district wherein such vacancy occurs.

4. MEETINGS OF DIRECTORS

The retiring directors shall hold a meeting on the day preceding the annual meeting of members in each year.

During the annual meeting in each year the president shall call a meeting of newly elected directors and the then ex-officio board members for the purpose of organizing the Board of Directors, electing the officers, auditor and tellers of the Society for the ensuing year and transacting such other business as may be deemed necessary or desirable.

The president shall call other meetings of the directors whenever he considers it advisable, and the secretary shall call such a meeting on the written request of four (4) directors. Seven (7) directors shall constitute a quorum of the board, excepting that when a meeting of the board is called and less than fifteen (15) days' notice thereof is given the presence of nine (9) directors shall be required to constitute a quorum. The call of every special meeting of the Board of Directors shall recite the nature of the matters and things to be considered and acted upon.

5. DUTIES OF DIRECTORS

It shall be the duty of the Board of Directors to conduct the affairs of the Society. It shall be their duty to pursue such measures and perform such acts as will carry out the objects of the Society. To that end, they shall supervise the publication of a monthly magazine to be known as THE CERTIFIED PUBLIC ACCOUNTANT; they shall take cognizance of all present and proposed legislation relating to the grant of the certificate of Certified Public Accountant and shall take such action in respect thereto as will further the objects of the Society; they shall collect and consider evidence that any holder of such a certificate granted by a State has committed any act which should be cause for the revocation thereof and, if the evidence justifies, they shall assist the State Board of Accountancy in securing a trial and determination of the case and assist the State in any other prosecution which may be deemed advisable.

The directors shall elect annually a member of the Society to audit and report upon the accounts of the Society and shall elect annually from the membership of the Society three (3) tellers whose duties shall be to examine the election returns and the ballots of members on referendum votes and certify the results to the president of the Society. The directors also may elect or appoint from time to time such other officers as they may deem advisable.

6. ELECTION OF REPRESENTATIVES

The members in each State, during the first twenty (20) days in the month of May in each year, shall nominate by mail and on ballots supplied by the secretary, candidates for State representatives, except as otherwise provided herein, and each member shall be entitled to nominate the number of representatives to which the State is entitled. The secretary shall notify the nominees of their nomination not less than ten (10) days prior to the mailing to the members of ballots for the election of representatives.

The members in each State, in the month of June of each year, shall elect from among the nominees, except as otherwise provided herein, by mail and

on ballots supplied by the secretary, the number of representatives to which the State is entitled. In the preparation of the election ballots the secretary shall list from among the nominees receiving the largest number of votes twice the number of persons to be elected as representatives unless by reason of ties in the votes others should be listed in order to include all who received the same number of votes in the nominations, but arranging the names of such nominees in alphabetical order.

In case the regular ballot in June produces a tie vote for representative or representatives, from any State, the secretary shall send out a second ballot in July to all members in that State, indicating the names of the persons who were tied, and request the membership of the State to cast a ballot on those named. In case the second ballot produces a tie the tellers shall, at the time of counting the ballots, cast lots to determine the election.

In States in which affiliation of the State organization with this Society has been established and is maintained, in accordance with the provisions of Article XI of the Constitution of this Society, the number of representatives to which the State is entitled shall be elected at a convention of the members of this Society in and/or of the State, and the term of office of such representatives shall be one year from the date of election or until successors shall have been elected and qualified.

The convention shall be held on the day of, the day preceding, or the day following such meeting of the State organization as may be determined by its president, preferably in April, May, or June. The secretary of this Society shall furnish to the secretary of the State organization, not less than thirty (30) days prior to the date set for the convention, a certified list of the names and addresses of this Society's members in and/or of the State.

The call for the convention of the members of this Society shall be issued by the president of the State organization, shall set forth the purpose, place and time, and shall be mailed by the secretary of the State organization to the members of this Society in and/or of the State, according to the certified list, not less than ten (10) days prior to the date set for the convention. The convention shall be presided over by the president of the State organization as chairman, and the secretary of the State organization shall act as the secretary thereof. The issue of the call for the convention and the minutes of the convention, which latter especially shall set forth the names and addresses of the persons elected as State representatives, shall be certified by the secretary of the State organization to the secretary of this Society. The records of the conventions shall remain in the custody of the State organizations. The results of elections at conventions held during the preceding year shall be embodied in the report of the tellers of this Society at its annual meeting.

Vacancies in State representatives shall be filled by the president of this Society by appointment of the member who is certified to him by the secretary as having received in the last election the number of votes next highest to the number of votes received by the members elected, or by the calling of a special election to fill the vacancy, with the exception that if the State representatives shall have been elected at a convention called and held for that purpose as provided herein, the president of the State organization shall fill by appointment any vacancy which may occur in the representatives so elected.

7. MEETINGS OF REPRESENTATIVES

An annual convention of the State representatives shall be held at or immediately preceding the annual meeting of the Society. Special conventions shall be held on call of a majority of the Board of Directors, or on the written request of not less than fifteen (15) representatives located in not less than five (5) districts. The secretary shall mail notices of such conventions to all representatives at least thirty (30) days in advance of the convention and in the case of the annual convention notices shall be sent to all representatives for the preceding year and the year in which the convention is held. Representatives from fifteen (15) States shall constitute a quorum for any convention.

Conventions of the representatives of or within any district shall be held on call of a majority of the Board of Directors, or on the written request of a majority of the representatives in such district. The call, to be signed by such representatives, shall state the time, place and objects of the convention. A copy thereof shall be mailed at least ten (10) days prior to the proposed date to each representative in that district, each officer of the Society, including the directors, unless a notice of waiver of said notice be filed by all representatives in the district. A majority of the number of State representatives in any district shall constitute a quorum for a district convention.

8. STANDING COMMITTEES

Standing committees shall be appointed by the president and their meetings shall be subject to call by the president or by their respective chairmen. In the appointment of standing committees the president shall designate the chairman of each. Such committees and their functions and duties shall be as follows:

Committee on Accountancy Practice.—A committee, composed of not less than three (3) nor more than seven (7) members, whose duties shall be to encourage and promote the discussion of matters and things involved in the practice of public accountancy and the preparation of technical papers, monographs and works on accountancy or other subjects of interest to practitioners of public accountancy and arrange their dissemination to the members of this Society.

Committee on Annual Meeting.—A committee, composed of the president and the secretary of the Society, and a member of the Society from the entertaining city appointed by the president, whose duty it shall be to arrange and supervise the details with reference to each annual meeting, furnishing all possible aid and information to each local committee, and collect and preserve statistics and all other available data for future use.

Committee on Budget and Finance.—A committee, composed of three (3) members, the chairman of which shall be a member of the Board of Directors and none of whom shall be officers of the Society, whose duty it shall be to recommend to the Board of Directors an annual budget and to make recommendations for raising and disbursing the funds of the Society.

Committee on Commercial Arbitration.—A committee, composed of such number of members as the president may determine, whose duty it shall be to encourage State organizations to participate in procuring State legislation consistent with the Federal Arbitration Act and designed to establish uniform-

ity in State laws in respect of the enforceability of provisions in contracts for the arbitration of disputes arising thereunder and of contracts to arbitrate entered into after the dispute has arisen, and initially and coöperatively to promote and foster the practice of arbitration as the most effective, expeditious, economical and satisfactory means by which commercial disputes may be settled.

Committee on Complaints.—A committee, composed of five (5) members, whose duty it shall be to review the evidence submitted with each complaint against a member of this Society alleging conduct contrary to the precepts set forth in By-Law 12 and to submit to the Board of Directors of this Society, to the governing agency by which the member's certificate was issued, to the State organization in the State of such governing agency, and to the State organization in any other State in which the member may reside or practice, its findings and its opinion on the action which should be taken.

This committee shall establish relationship with the Committee on Enrollment and Disbarment of the Treasury Department of the United States; to investigate on behalf of this Society, the disciplinaton of any certified public accountant who practices before the Treasury Department, and if such person be a member of the Society, to report thereon to the Board of Directors, together with their recommendation in the matter. If such discipline be due to an act discreditable to a certified public accountant, the Board of Directors shall have power to discipline the member, either by expulsion, suspension or reprimand, after a hearing thereon provided for by By-Law 13.

Committee on Constitution and By-Laws.—A committee, composed of three (3) members, whose duty it shall be to receive and consider all amendments to the Constitution and to the By-Laws of the Society proposed by individual members and to report to the Board of Directors its recommendations with respect thereto.

Committee on Education.—A committee, composed of five (5) members, whose duty it shall be to establish and maintain contact with institutions which provide courses of instruction in accounting, commerce, finance, economics, and/or business administration, and to advise and counsel with such institutions regarding the needs and desires of the accountancy profession in respect of such education.

Committee on Federal Legislation.—A committee, composed of one member from each district and three (3) at large, whose duty it shall be to keep informed of all proposed or pending legislation in the Congress which may directly or indirectly affect the interests of certified public accountants or the interests of the people in the taxation of their incomes, and to recommend to the Board of Directors the action which, in their judgment, should be taken by the Society.

Committee on Public Affairs.—A committee whose duties shall be to give consideration to public affairs, situations and matters, other than legislation, which may have a bearing on or affect the practice of public accountancy and to make recommendations to the Board of Directors with regard thereto; and, with the approval of the Board of Directors, to establish and carry on such relationships with professional, business and governmental bodies as shall be beneficial to the members and to the accountancy profession generally.

Committee on Publication.—A committee, composed of three (3) members, whose duty it shall be to cooperate with and assist the editor of the official organ of the Society.

Committee on Relations with State Organizations.—A committee, composed of twelve (12) members, one from each district, whose duty it shall be to encourage and promote the formation of societies of certified public accountants in States wherein such organizations have not been formed, and to advise and counsel with the officers and directors of State organizations respecting the ways and means by which interest in their affairs and meetings may be stimulated and the methods by which affiliation with this Society may be established and maintained.

Committee on State Legislation.—A committee, composed of as many members as there are districts, whose duty it shall be to keep informed of all proposed or pending legislation in any of the States which may affect the interests of public accountants and to advise, counsel, and on request give assistance to State organizations and/or State boards.

9. OFFICES

This Society shall maintain an office in the City of Washington, D. C. and may maintain offices in such other cities as the Board of Directors shall determine.

10. DUES

The annual dues of members shall be fifteen dollars (\$15) and shall be payable in the month of September, excepting that the amount of dues to be paid by a member for the first fiscal year of his membership shall be that part of fifteen dollars (\$15) which represents the unexpired portion thereof, including the month in which the applicant is admitted to membership. These dues include an amount at the rate of two dollars (\$2) per annum to cover a subscription to the official organ of the Society—THE CERTIFIED PUBLIC ACCOUNTANT.

If a member so desires he shall have the privilege of paying his annual dues in semi-annual installments; one-half (1/2) in the month of September and one-half (1/2) in the month of March next following. If a new member so desires he shall have the privilege of like semi-annual installments and of paying for the first half of the fiscal year that part of seven dollars and fifty cents (\$7.50) which represents the unexpired portion thereof, including the month in which the applicant is admitted to membership.

The secretary shall mail to every member, in the month of August, a notice of the amount of dues which should be paid in the next succeeding month. If a member remits only one-half (1/2) of the annual dues a notice of the second half of said dues shall be mailed to him by the secretary in the month of February next following. If the secretary does not receive the dues of a member in the month in which they are payable he shall mail to the member a notice of delinquency within ten (10) days after the end of such month. If a member's dues remain unpaid at the end of two (2) months succeeding the month in which they were payable the secretary shall make a report of such delinquency to the Board of Directors.

11. PRECEPTS OF PROFESSIONAL CONDUCT

A certified public accountant should exemplify the spirit of the Golden Rule in all his relations and observe these precepts of conduct in his professional practice, viz.:

1. Should exercise and display fairness and justice to the public as well as to clients.
2. Should not prepare, sign, or certify any report or statement which contains an

essential misstatement of fact or conceals such a fact as would result in the misrepresentation of the assets or liabilities, the solvency, the revenue, the expenses, the income or profits, of any business or institution, or the relation thereto of any individual, firm, or corporation. Reservations or qualifications, if not set forth in the affected items of any statement, should be set forth in referenced footnotes thereon or in an appended and signed recital or certificate.

3. Should not approve, sign, or certify accounts or statements which have not been verified under the supervision of himself or a person representing him in conformity with the next following precept.

4. Should not allow or permit any person to practice as his representative who is not a partner or regular employee, or who is not a certified public accountant in good standing and regularly engaged in the public practice of accounting.

5. Should not accept a retainer or perform any service or act which possibly might conflict with the interests of any client, without the knowledge and consent of such client.

6. Should hold inviolate, as confidential, all information obtained from any client or from the records of any client, except as permission to disclose information is obtained from the client or as disclosure may be required by legal process in proceedings under a criminal law or the bankruptcy law.

7. Should conduct himself so as not to come under suspension or disbarment by the United States Board of Tax Appeals, the Committee on Enrollment and Disbarment in the Treasury Department of the United States, by any superseding boards, committees, divisions, or tribunals, or by any department of a State government.

8. Should not offer or agree to allow, or allow or pay, directly or indirectly, to the laity any commission or brokerage on or other participation in the fees, proceeds, or profits of his professional work.

9. Should not agree to accept, or receive directly or indirectly, from the laity any commission, brokerage, or other participation for professional or commercial business referred or turned over to others as an incident to his service for a client, except with the consent of and for the benefit of the client.

10. Should not engage in any other occupation, or business conjointly with his professional practice in such a manner as would not be compatible or consistent therewith.

11. Should not solicit the client of another certified public accountant. This precept may not be construed to deny to any member the right to render services to any person, firm, or corporation specifically requesting it.

12. Should not offer employment to an employee of another certified public accountant without first informing the latter of such intention. This precept may not be construed as inhibiting negotiation with any person who seeks employment on his own initiative or in response to a public advertisement.

13. Should confine the holding out of himself as a certified public accountant to his right and privilege so to do under the laws of the State in which he is engaged in the public practice of accounting.

14. Should not advertise in a manner detrimental to the dignity or other interests of the profession of public accounting.

12. SUSPENSION OR EXPULSION

The Board of Directors may, in its discretion and after a hearing, of which due notice shall be given, suspend, expel, reprimand or admonish any member who has been found guilty of a violation of any of the precepts of professional conduct set forth in By-Law 12; or who has been convicted of felony by any State or Federal Court; or who is reported to it by the Committee on Enrollment and Disbarment; or whose certificate as a certified public accountant has been revoked by any State.

Any member may in the discretion of the Board of Directors be dropped from membership for nonpayment of dues or other indebtedness to the Society after sixty days' notice in writing to such member, forwarded to the last known address by registered mail. Such action may be rescinded by a majority vote of all directors upon payment of the delinquent dues within three years from the date of action.

Any member who ceases to hold a State granted certificate as a certified public accountant shall automatically forfeit his membership in the Society.

(Revised as of November 11, 1935.)

Annual Meeting

**THE AMERICAN SOCIETY
of
CERTIFIED
PUBLIC ACCOUNTANTS**

MINNEAPOLIS, MINNESOTA

October, 1936

Watch for announcements in The Certified Public Accountant